

## **AC34. EXTERNAL AUDIT PROGRESS UPDATE REPORT**

The Committee considered Audit Scotland's External Audit Progress Update Report.

The report summarised:-

- Audit Scotland's reviews of governance arrangements including the review of internal audit, internal controls and the national fraud initiative;
- the outcomes of national performance studies including charging for services and housing in Scotland and managing early departures from the Scottish public sector and managing Scotland's Roads;
- the local performance audit work to be carried out including major capital investment in councils arms length external organisations (ALEO's);
- the assurance and improvement plan, and
- progress against the 2013/14 Audit Plan.

### **Decision**

**The Committee noted the report.**