

## **AC7. EXTERNAL AUDIT PROGRESS UPDATE REPORT**

The committee considered a report by Audit Scotland on progress made in implementing the Audit Plan for 2015/16.

In terms of the 7 planned outputs Audit Scotland was on target to meet the target delivery dates. The report set out Audit Scotland's work in regard to:-

- governance;
- performance; and
- financial statements.

In response to questions, the External Audit Manager provided detail on the national reviews and findings in regard to reviews of local authority national capital projects and community planning. In regard to the latter Members sought information on the likely impact of the Community Empowerment Act on community planning. Members then asked for information on the Community Planning Leadership Board's response to Audit Scotland's follow up review and in particular the Council's role on the Board. Members concurred that the Council's prominent role in driving the Board meant that other partners had not played an equal part. Guidance would clarify the need for equal contributions and focus on strategy.

The Head of Policy, Technology & Improvement advised that guidance required partners to have an equal role in the Board with equal contribution. Members concurred that the Council's prominent role in driving the Board meant that other partners had not played an equal part. Guidance would clarify the need for equal contributions and focus on strategy.

### **Decision**

**The committee agreed to note the report.**