

AC13. Internal Audit Progress Report

The committee considered a report by the Internal Audit Manager setting out progress in completing the 2017/18 Internal Audit Plan together with an update on outstanding recommendations.

The plan had included 21 assignments. A further two audits had been included since the plan was agreed by the Audit Committee. These were:-

- Carbon Reduction Commitment Energy Efficiency Scheme; and
- LEADER funding.

At 19 September 2017, 5 draft/final reports had been issued, 9 audits had begun and 9 had yet to begin. This was broadly comparable with progress in the previous year. In regard to outstanding audit recommendations, 15 had yet to be actioned.

In response to a question in regard to an audit of building security, the Head of HR and Business Transformation confirmed that progress in implementing recommendations would be monitored by the Corporate Risk Management Group. She confirmed, in response to a question, that it was appropriate that this body oversaw the work and not the Building Co-ordinator.

The Children's Services Resources Manager confirmed, following a request for an update, that work had been completed on the new door entry system at Camelon Education Centre and that further works were planned.

The Senior Auditor confirmed that the audit of LEADER funding was a condition of the LEADER funding agreement.

Decision

The committee noted:-

- (1) progress being made with completing the 2017/18 Internal Audit Plan, and**
- (2) the position in relation to recommendations outstanding.**