



For discussion

Title: Internal audit progress report

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Report presented by: Elizabeth Young, Azets

Purpose

To present the report on progress against the internal audit programme for 2024 / 25 prepared by Azets.

Recommendations

The Audit and Risk Committee is asked to:

- a) Consider the auditor's report and progress made.

Overview

1. The progress report sets out Azets' work to date on the agreed internal audit programme for the year.
2. One report has been completed to date – Operational and Financial Planning.
3. One project is in progress – Cairngorms 2030. The report is planned for the April 2025 meeting of the Audit and Risk Committee.
4. One further project is planned for the next quarter - Cyber Security. The report is planned for the April 2025 meeting of the Audit and Risk Committee.

Conclusion

5. The report provides a clear and helpful summary of the conduct of the audit programme.

Louise Allen

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