



For discussion

Title: Internal audit progress report

Cover paper: Louise Allen, Head of Finance and Corporate Operations

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
- b) Review the information provided on new standards for Internal Audit.

Overview

1. The progress report sets out Azets' work to date on the agreed internal audit programme for the year.
2. Two reports have been completed to date:
 - a) Operational and Financial Planning
 - b) Cairngorms 2030
3. One project is in progress - Recruitment
4. Details of recent development of the standards pertaining to the delivery of internal audit are provided.

Conclusion

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

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