



## For discussion

**Title:** Internal audit progress report

**Cover paper prepared by:** 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.

### 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. Projects planned for the next quarter are:
  - Follow Up Part 1

### Conclusion

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

Louise Allen  
17 September 2024

[louiseallen@cairngorms.co.uk](mailto:louiseallen@cairngorms.co.uk)