

4. INTERNAL AUDIT PROGRESS REPORT

The committee considered a report (copies of which had been circulated) by the Audit, Risk and Counter Fraud Manager providing details of progress in relation to the internal audit plan for 2018/19.

With regard to risk-based audit, the report listed works that had been completed as well as those in draft, in progress and those yet to start. The annual audit of the Leader (rural development) grant claim had been undertaken, and review of the 2017/18 Climate Change Declaration and the audit of the 2017/18 Carbon Reduction Commitment Energy Efficiency Scheme had also been completed. No material items of reactive work had been undertaken during that period.

The internal audit team also undertook work for other external bodies, reported separately to the audit committees of those organisations – namely the West Lothian Integration Joint Board, West Lothian Leisure and the Improvement Service.

Two amendments to the current internal audit plan had been proposed: 1. The Gallagher Basset review of personal safety in social policy, scheduled to take place on 30 January, to be included in the 2019/20 internal audit plan and to be currently replaced with a follow up of the internal audit report on external children's placements submitted to the Audit Committee on 8 October 2018; and 2. The review of procurement within Building Services to be replaced with a review of corporate debt recovery, while council-wide procurement risks to be further considered as part of the scoping of the 2019/20 internal audit plan.

In conclusion, the 2018/19 internal audit plan remained on target to be completed.

It was recommended that the Audit Committee:

1. Note that the 2018/19 internal audit plan remained on target to be completed; and
2. Agree to the amendments to the 2018/19 internal audit plan as set out in section D.5 of the report.

Decision

To agree the recommendations in the report.