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Martin Caldwell
Chair of Audit & Scrutiny Committee
Argyll & Bute Council
Kilmory
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Date **7 June 2018**
Your Ref
Our Ref **TG/CM/EQA**
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Dear Martin,

ARGYLL AND BUTE COUNCIL EQA

In April 2018 FTF Audit & Management Services were appointed to carry out the External Quality Assessment (EQA) of Argyll & Bute Council's Internal Audit service.

I can confirm that the Chief Internal Auditor of Argyll & Bute Council, Laurence Slavin, provided all the relevant documents including a comprehensive self-assessment with a full evidence base to allow me to progress the EQA in a timescale that would ordinarily have been more than sufficient for our review to be complete by now.

Unfortunately, there have been a series of unforeseen events involving one of my clients that have meant that my time has been taken with a succession of national and local reviews and I have therefore been unable to review and validate the EQA in time for it to be available to your June Audit Committee

I hope to be in a position to complete the EQA by the end of June, and would stress that the delay is in no way attributed to the Chief Internal Auditor of Argyll & Bute Council, from whom we received extensive information to support his self-assessment, which at this stage appears to support compliance with PSIAS. I would highlight, however, that our opinion, when we complete the review, will only be made on the processes in place since his appointment and therefore no assurance will be provided on any predecessor systems and processes.

Yours sincerely

A Gaskin

A Gaskin
Chief Internal Auditor