

WEST DUNBARTONSHIRE COUNCIL

Report by the Executive Director of Corporate Services

Audit and Performance Review Committee: 12 March 2014

Subject: Audit Scotland Annual Audit Plan 2013/14

1. Purpose

- 1.1** The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2013/14 to Committee for information.

2. Recommendations

- 2.1** Members are asked to note Audit Scotland's audit plan for the audit of financial year 2013/14.

3. Background

- 3.1** Audit Scotland have produced their Annual Audit Plan which provides an overview of the audit approach to be adopted and describes the outputs the Council can expect to receive. The plan is appended to this report for noting.

4. Main Issues

- 4.1** The appended Annual Audit plan identifies the main areas of activity in the Summary of Planned activity on page 4 of the attachment.
- 4.2** Paragraphs 36 to 37 of the Plan identifies the resources that will be deployed to undertake the audit work. The plan advises that the auditors plan to place reliance on our own Internal Audit team to support the work of the plan (paragraphs 11 and 12).
- 4.3** A summary of the proposed audit timetable is provided on page 14 of the appended plan.
- 4.4** The fee for the local audit is £274,281. This is a standstill fee and remains as was charged for the 2012/13 audit.
- 4.5** The Audit Scotland Team have developed excellent working relationships with staff across the Council and are providing a valuable source of information and guidance on a variety of best practice matters.

5. Personnel Implications

- 5.1** There are no people implications.

6. Financial Implications

- 6.1** The total fee quoted in paragraph 4.4 of £271,281 is higher than had been anticipated within the budget for 2014/15 agreed on 6 February 2014 – which was £260,670. This additional cost will require to be met from within existing resources.

7. Risk Analysis

- 7.1** Audit Scotland's assessment of the risks facing the Council is detailed in their plan. An additional internal risk assessment was not required.

8. Equalities, Health & Human Rights Impact Assessment (EIA)

- 8.1** An Equalities Impact Screening was carried out which revealed no relevant issues.

9. Consultation

- 9.1** This report has been subject to a check by Finance & Resources and Legal, Democratic & Regulatory Services.

10. Strategic Assessment

- 10.1** This report relates to all five of the Council's Strategic Priorities.

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Date: 28 February 2014

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Appendix: Audit Scotland Annual Audit Plan 2013/14

Background Papers: None

Wards Affected: All