

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by the Executive Director of Corporate Services**

**Audit and Performance Review Committee: 27 February 2013**

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### **Subject: Audit Scotland Audit Plan Overview 2012/13**

#### **1. Purpose**

- 1.1 The purpose of this report is to present Audit Scotland's Annual Audit Plan for 2012/13 to Committee for information.

#### **2. Recommendations**

- 2.1 Members are asked to note Audit Scotland's audit plan for the audit of 2012/13.

#### **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 50 to 56 of the Plan identifies the resources that will be deployed to undertake the audit work, and notes that they will place reliance on our own Internal Audit team to support the work of the plan (also covered at paragraphs 7 and 8).
- 4.3 A summary of the proposed audit timetable is given on pages 12 and 13 of the appended plan.
- 4.4 The fee for the local audit is £274,281. This is a welcome reduction of 4.9% in comparison to the Council's External Audit fee for 2011/12 of £288,275.
- 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 is included in the agreed Council budget.

## **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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**Angela Wilson**  
**Executive Director of Corporate Services**  
**Date: 13 February 2013**

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**Appendix:** Audit Scotland Annual Audit Plan 2012/13

**Background Papers:** None

**Wards Affected:** All