

West Dunbartonshire Council

Annual Audit Plan 2019/20



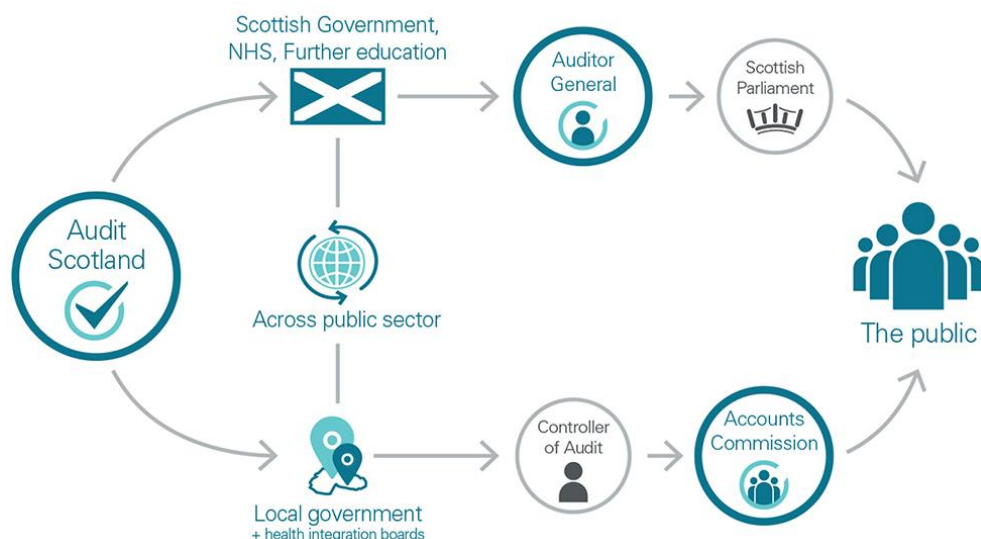
 **AUDIT SCOTLAND**

Prepared for by West Dunbartonshire CouncilWest Dunbartonshire Council
February 2020

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit, including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Adding value

3. We aim to add value to West Dunbartonshire Council (the council) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help West Dunbartonshire Council promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the significant audit risks for the council. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [exhibit 1](#).

Exhibit 1

Significant risks for the 2019/20 audit of West Dunbartonshire Council

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
1 Risk of material misstatement caused by management override of controls ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.	Owing to the nature of this risk, assurances from management are not applicable in this instance.	- Review of the Annual Governance Statement and the assurances obtained by the Section 95 officer in support of the statement. - Detailed testing of journal entries. - Review of accounting estimates. - Focussed testing of accruals and prepayments. - Evaluation of significant transactions that are outside the normal course of business.

	Audit Risk	Source of assurance	Planned audit work
2	Risk of material misstatement caused by fraud in income recognition. ISA 240 requires that audit work is planned to consider the risk of fraud over income, which is presumed to be a risk in any audit with significant income streams.	- Majority of income received via electronic payment. - Robust controls over income generation and receipting processes, including segregation of duties. - Independent monitoring and review of suspense codes – including bank reconciliations. - Normal budgetary control processes – reported monthly to Corporate Management Team (CMT) and departmental budget holders.	- Analytical procedures on significant income streams. - Detailed testing of revenue transactions focussing on the areas of greatest risk. - Review of budget monitoring reports focussing on significant budget variances.
3	Risk of material misstatement caused by fraud in expenditure The Code of Audit Practice expands the consideration of fraud under ISA 240 to include the risk of fraud over expenditure. This applies to the council due to the variety and extent of expenditure incurred.	- Robust controls over expenditure and payment processes, including segregation of duties. - Independent monitoring and review of suspense codes – including bank reconciliations. - Normal budgetary control processes – reported monthly to Corporate Management Team (CMT) and departmental budget holders. - Authorisation processes regarding transactions within the ledger – e.g. journals & creditor requests. - Fraud prevention arrangements including Involvement in the National Fraud Initiative.	- Analytical procedures on significant expenditure streams. - Detailed testing of expenditure transactions, including cut-off testing, focussing on the areas of greatest risk. - Audit testing of grants, including the sample testing of expenditure and housing benefit transactions. - Review of budget monitoring reports focussing on significant budget variances. - Audit work on the National Fraud Initiative matches.
4	Estimation and judgements There is a significant degree of estimation and judgement in the measurement and valuation of some material account areas, including:	- Asset valuations completed by Royal Institute of Chartered Surveyors (RICS) qualified surveyors. - Pension Fund valuation completed by a qualified actuary with	- Review of the work of the valuer, including focused substantive testing of the classification and valuation of assets. - Confirm asset values in valuation certificates are

	Audit Risk	Source of assurance	Planned audit work
	• Non-current asset values which rely on expert valuations and management assumptions. • The value of the council's pension liability which is an estimate based on information provided by management and actuarial assumptions. • The council's provisions for doubtful debts which are based on management's assessment of the recoverability of debts. • The value of other provisions which are based on management's assessment of the value and probability of potential future outflows. This subjectivity represents an increased risk of misstatement in the financial statements.	the applicability of actuarial assumptions used reviewed by Council officers. • Provision for doubtful debts based on aged-debt approach, incorporating prior year experience. • Other provisions calculations supported by clear evidence and / or robust assumptions.	correctly reflected within the 2019/20 accounts. • Review of the work of the actuary, including consideration of the appropriateness of the actuarial assumptions used. • Review of council's procedures for ensuring actuarial valuations provided are appropriate and include assumptions relating to relevant legal rulings. • Confirm pension valuations in actuarial report are correctly reflected within the 2019/20 accounts. • Review the provision for doubtful debts calculations to assess whether they are reasonable and complete based on the risk that the debt will not be recovered. • Review the basis for other provisions recognised, including detailed testing to source documentation where required.
5	Revaluation of non-current assets There was a significant delay in the provision of some asset valuations at 31 March 2019 due to a change in the valuer during 2018/19. During the course of the audit we also received multiple revised reports detailing valuations adjustments to the non-current asset balances in the accounts. This resulted in additional audit work to confirm the accuracy of the non-current assets balances in the audited accounts. There is a risk that similar issues could be encountered in 2019/20 and that these could impact on the preparation or sign-off of the annual accounts.	• Valuers have been engaged early in 2020 to revalue the non-current assets due for revaluation this year. Expect report on this well ahead of schedule. • Manager of Finance in contact with relevant lead officer on this on a regular basis to ensure the process is under control and on time.	• Review year-end process for transfer of information between the council and valuers. • Review of the work of the valuer, including focused substantive testing of the classification and valuation of assets. • Confirm asset values in valuation certificates are correctly reflected within the 2019/20 accounts.
6	Group accounting errors During the 2018/19 audit, 15 disclosure errors, one omission and multiple financial consolidation errors in the group accounts were identified. This resulted in reviewing three sets of revised group account statements and working papers. There is a risk that similar issues may occur in 2019/20 and result in a material	• Group accounting process has been reviewed and updated. • Relevant staff have attended a CIPFA training course on Group Accounting in early 2020.	• Review quality assurance procedures put in place by officers to prepare and review 2019/20 group statements. • Review of group disclosure notes. • Review of group consolidation adjustments,

	Audit Risk	Source of assurance	Planned audit work
	misstatement in the group annual accounts.		including the exclusion of intra-group transactions.
Wider dimension risks			
7	2020/21 budget setting The timing of budget setting for the UK and Scottish public sector has led to increased uncertainty for councils in setting their 2020/21 budgets and council tax. There is a risk that the Council's budget does not reflect the final settlement, and further in-year savings need to be made.	• The draft Scottish Government budget will be published on 6 February 2020. • The Council meeting to set the council tax level and budget for 2020/21 is scheduled for 4 March 2020. • Officers will provide members with further saving options if the council's final settlement is lower than that advised in the draft SG budget.	• Review of the council's 2020/21 budget setting arrangements.
8	Financial sustainability As reported to the January 2020 Council meeting, a funding gap of £4.418 million for 2020/21, and a cumulative 3-year funding gap of £16.989 million to 2022/23, has been identified. Part of the council's budget pressures come from funding its high levels of borrowing. The Council approved the one-off use reserves in 2019/20 to fund the budget gap. There is a risk that the council's unearmarked reserves will fall below its target level to meet future contingencies. The financial position may not be sustainable in the long term.	• Budgetary control reporting to CMT, service committees and Council) – this includes monitoring of agreed cost reductions. • Long-Term Financial Strategy will be reviewed to highlight updated funding gaps as 2020/21 progresses. The Budget setting report to Council provides a clear linkage between revenue and capital budgets. It considers affordability by including short, medium and long-term projections and highlights the peak expected cost of borrowing based on the current 10-year plan. • Officers will provide members with options for cost reductions to allow them to make informed decisions going forward.	• Continue to monitor the financial position throughout the year and provide an update in the 2019/20 Annual Audit Report. • Consider the long-term affordability of budget decisions, including any planned use of reserves. • Ongoing assessment of the council's long-term financial strategy, including the assumptions used.
9	Procurement and tendering In 2018/19, we published a report: <i>Audit Review of the Investigation of Tendering and Contracting Practices</i>	• Internal Audit have undertaken a follow-up audit in 2019/20 to check that the stated changes have been	• Follow up of the recommendations outlined in our <i>Audit Review of the Investigation of Tendering</i>

	Audit Risk	Source of assurance	Planned audit work
	<i>in Roads and Greenspace Services</i> which was presented to a special meeting of the Council on 14 May 2019. The report identified significant areas for improvement. An improvement plan was agreed by the Council. There is a risk that the weaknesses reported have not been appropriately addressed.	made. Any issues will be reported to Audit Committee.	<i>and Contracting Practices in Roads and Greenspace Services</i> report. Review of Internal Audit follow up work.
10	Capital project management In 2019/20, gross capital expenditure (including HRA) is projected to be underspent against the original budget by £11.897 million (16%). There are also several large-scale projects which have incurred additional cost (e.g. District Heating Network) or continue to be re-phased into future years (e.g. Exxon Site). There is a risk that the council's ability to deliver against its strategic plan is affected due to delays and additional costs for investment and improvements to the asset base.	- Major capital investments are monitored and reviewed regularly at the Strategic Asset Management Group and subsequently by the Performance and Monitoring Group. - Progress on all capital projects are reported regularly to Council and relevant Council Committees - The use of the enhanced project management approach developed by the Capital Investment Team should produce better quality project plans and lower values of slippage/delay	- On-going monitoring of capital budget plans and reports. - Follow up of the 2017/18 Best Value Assurance Report recommendations and report an update in the 2019/20 Annual Audit Report.

Source: Audit Scotland

Grant claims and returns

5. The council is required to make various grant claims and returns to UK or Scottish Government departments. Such claims and returns require to be audited prior to submission. We will perform testing and provide audit certificates in accordance with guidance issued by Audit Scotland. We have planned for the following claims and returns for 2019/20:

- Housing benefit subsidy claim
- Non-domestic rates income return
- Education maintenance allowances return
- Whole of government accounts return

6. Where unexpected claims or returns are received, or supporting working papers are not adequate, a supplementary fee may be requested.

Reporting arrangements

7. This audit plan, the outputs set out at [exhibit 2](#), and any other outputs on matters of public interest will be published on Audit Scotland's website: www.audit-scotland.gov.uk.

8. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officer(s) to confirm factual accuracy, prior to the issue and publication of final reports.

9. We will provide an independent auditor's report to West Dunbartonshire Council and Accounts Commission setting out our opinions on the annual accounts. We will provide the Strategic Lead - Resources and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2 2019/20 Audit outputs

Audit Output	Committee Date
Interim Management Report	17 June 2020
Independent Auditor's Report	To be confirmed*
Annual Audit Report	To be confirmed*

* The date of issue for the independent auditor's report and annual audit report are still to be agreed but these will both be issued during September to enable the certification of the 2019/20 annual accounts by the 30 September 2020 deadline.

The audit of trusts registered as Scottish charities

10. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 2006 regulations require charities to prepare annual accounts and require an accompanying auditor's report. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees.

11. Members of West Dunbartonshire Council are sole trustees for six trusts, registered as Scottish charities, with combined assets of £0.283 million. Based on our discussions with staff and initial planning work undertaken we have identified the audit risks detailed in [exhibit 3](#).

Exhibit 3 Significant risks for the 2019/20 audit of trusts registered as Scottish charities

 Audit Risk	Source of assurance	Planned audit work
1 Governance and investment documentation The Deed of Trust for the Dunbartonshire Educational Trust Scheme 1962 and UIE Award require to be updated. The governing documentation for the McAuley Prize for Mathematics is not	Legal officers continue to seek a solution to updating the Deeds of these charitable trusts	- Continue to liaise with officers to establish progress with updating and replacing Deeds of Trust. - Review updated Deeds of Trust. - Provide an update on progress in 2019/20 Annual Audit Report.

	Audit Risk	Source of assurance	Planned audit work
	available and a new trust deed required.		
2	Dormant Trusts Some of the trusts have been dormant for a number of years, with annual activity on all trusts minimal. There is a risk that the trusts are not meeting the requirement of public benefit.	Continue to liaise with Legal officers to establish progress with updating and replacing Deeds of Trust.	- Continue to liaise with officers and monitor the activity on trust funds. - Provide an update on activity in 2019/20 Annual Audit Report.

Audit fee

12. The agreed fee for the 2019/20 audit of West Dunbartonshire Council is £269,590 (£262,710 in 2018/19). The audit fee is £1,690 (1%) above the expected fee advised by Audit Scotland and reflects the additional audit work required to cover issues identified with previous financial statements, such as those covered by risks 5 and 6 above. It also covers the additional audit work required to follow-up on the recommendations made in our [Audit review of the investigation of tendering and contracting practices in Roads and Greenspace services \(April 2019\)](#) report.

13. The agreed fee for the audit of the trusts registered as Scottish charities is £2,100 (audit fee also set at £2,100 in 2018/19).

14. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Responsibilities

Audit Committee and Strategic Lead - Resources

15. Audited bodies are responsible for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. In West Dunbartonshire Council the Strategic Lead – Resources is the proper officer (section 95 officer), with responsibility for the administration of financial affairs. The council has delegated responsibility for the oversight of internal and external audit to its Audit Committee.

16. The audit of the annual accounts does not relieve management or the Audit Committee, as those charged with governance, of their responsibilities.

Appointed auditor

17. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance), and are guided by the auditing professions ethical guidance.

18. Auditors in the public sector give independent opinions on the financial statements and other information within the annual accounts.

Audit scope and timing

Annual accounts

19. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of West Dunbartonshire Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how West Dunbartonshire Council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements and determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

20. We will give an opinion on whether:

- the annual accounts give a true and fair view of the state of affairs of the council and the income and expenditure of the year
- the annual accounts have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20
- the annual accounts have been prepared in accordance with relevant legislation.



Other information in the annual accounts

21. We also review and report on the other information published within the annual accounts including the management commentary, annual governance statement and remuneration report. We give an opinion on whether these have been prepared in accordance with the appropriate regulations and guidance. We also read and consider the other information in the annual accounts and report any material inconsistencies.

Materiality

Materiality levels for the 2019/20 audit of West Dunbartonshire Council

22. We apply the concept of materiality in planning and performing the audit. Materiality defines the maximum error that we are prepared to accept and still conclude that the financial statements present a true and fair view. It helps assist our planning of the audit and allows us to assess the impact of any potential audit adjustments on the financial statements.

23. We calculate materiality at different levels as described below. The calculated materiality values for West Dunbartonshire Council are set out in [exhibit 4](#).

Exhibit 4

Materiality levels for the 2019/20 audit of West Dunbartonshire Council

Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure based on the audited accounts for the year ended 31 March 2019.	£4.792 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 50% of planning materiality.	£2.396 million
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 1% of planning materiality.	£0.050 million

Source: Audit Scotland

Materiality levels for the 2019/20 audit of trusts registered as Scottish charities

24. Planning materiality for the combined trust accounts has been set at £678 based on 2% of gross expenditure in the audited accounts for the year ended 31 March 2019. We will also consider the impact on individual trusts when assessing the materiality of any errors identified as even where an error is not material to the combined trust accounts as a whole it may still be material to an individual trust.

Timetable

25. The timetable for the production and audit of the annual accounts, including the key stages set out in [exhibit 5](#), has still to be agreed but this will be scheduled to enable the certification of the 2019/20 annual accounts by the 30 September 2020 deadline.

Exhibit 5

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by the Audit Committee	24 June 2020
Latest submission date of unaudited annual accounts with complete working papers package	30 June 2020
Latest date for final clearance meeting with Strategic Lead – Resources	To be agreed*
Issue of Letter of Representation and proposed independent auditor's report	To be agreed*
Agreement of audited unsigned annual accounts	To be agreed*
Independent auditor's report signed	To be agreed*
Issue of Annual Audit Report to those charged with governance	To be agreed*
Latest date for signing of WGA assurance statement and return	28 September 2020

* The timing of these stages has still to be agreed but these will be scheduled to enable the certification of the 2019/20 annual accounts by the 30 September 2020 deadline.

Internal audit

26. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an annual assessment of the internal audit function at audited bodies.

27. The internal audit function at West Dunbartonshire Council is provided by its in-house internal audit team. There has been a change in the internal audit management arrangements during 2019/20. The Head of Internal Audit retired at the end of 2019 and was replaced by the Internal Audit Manager from Inverclyde Council who is now performing this role for both councils as part of shared management arrangement.

28. Our assessment of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

Using the work of internal audit

29. To support our audit opinion on the financial statements we plan to place formal reliance on the following planned internal audit reviews:

- Cash and bank (including cash receipting)
- Housing rents calculation and collection

30. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work, including:

- Procurement follow-up
- Members expenses and allowances

Audit dimensions

31. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 6](#). Our conclusions on the four dimensions will contribute to an overall assessment and assurance on best value.

Exhibit 6 Audit dimensions



Financial management

32. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- the effectiveness of the budgetary control system in communicating accurate and timely financial performance
- whether financial capacity and skills are adequate
- whether appropriate and effective arrangements for internal control and the prevention and detection of fraud and corruption have been established
- consideration of the effectiveness of the council's controls and policies in preventing procurement fraud.

Financial sustainability

33. We consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the council's financial sustainability. We will carry out work and conclude on the following areas:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- monitoring the arrangements put in place by the council to minimise any disruption occasioned by the UK's withdrawal from the European Union.

Governance and transparency

34. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will assess:

- whether governance arrangements are appropriate and operating effectively
- the quality and timeliness of financial and performance reporting
- whether there is effective scrutiny, challenge and transparency of decision-making, and finance and performance reports.

Value for money

35. Value for money refers to using resources efficiently and effectively and continually improving services. We will review, conclude and report on whether the council can demonstrate value for money in the use of resources and improved outcomes for residents.

36. In addition, we will liaise with officers to contribute to national performance audits during the coming year.

Best Value

37. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. A Best Value Assurance Report (BVAR) for each council will be considered by the Accounts Commission at least once in a five-year period.

38. During 2017/18 a Best Value review of the council was completed. The [West Dunbartonshire Council BVAR](#) was published in June 2018.

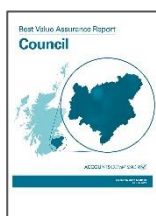
39. Our best value work this year will focus on the council's arrangements for demonstrating continuous improvement through analysis of their performance in priority areas, and reviewing progress made against the recommendations within

the Best Value Assurance Report. The results of this work will be reported in our 2019/20 Annual Audit Report.

40. The seven councils on which a BVAR will be published during the fourth year of the new approach are listed in [exhibit 7](#). Reports will be considered by the Accounts Commission during the period April to November 2020.

Exhibit 7

2019/20 Best Value Assurance Reports



Aberdeenshire Council	Dundee Council
Argyle and Bute Council	Falkirk Council
City of Edinburgh Council	Moray Council
North Ayrshire Council	

Source: Audit Scotland

Independence and objectivity

41. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

42. The appointed auditor for West Dunbartonshire Council is Fiona Mitchell-Knight, Audit Director. The appointed auditor for the charitable trusts is Richard Smith, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of West Dunbartonshire Council or the charitable trusts.

Quality control

43. International Standard on Quality Control (UK and Ireland) 1 requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

44. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

45. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the appointed auditor or to Audit Scotland’s Audit Quality and Appointments group.

West Dunbartonshire Council

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