



Progress Report

West Dunbartonshire Council – Year ending 31 March 2024

June 2024

Contents

- 01** Progress of 2022/23 audit
- 02** 2023/24 audit
- 03** Audit Scotland and Accounts Commission publications

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01

Progress of 2022/23 audit

Progress of 2022/23 audit

Financial statements audit

Our audit work is currently being reviewed by the Engagement Manager, Engagement Lead and Engagement Quality Control Reviewer. This has resulted in additional queries and information requests for council officers. We will share a consolidated list of queries with officers on 14 June and meet with them to discuss these. We are working towards presenting our Annual Audit Report to the first Audit Committee or Council meeting after the summer recess.

The main reasons for the delay in completing the 2022/23 audit include:

- We had significant difficulties in recruiting auditors with relevant skills and experience. Whilst these have been resolved, the delay in recruitment significantly impacted on our ability to deliver the audit on a timely basis.
- Areas of the audit required further attention upon commencement of the fieldwork phase due to complexity/judgement.
- We are required to carry out additional audit procedures on pension fund membership data and assumptions due to the publication of the 2023 triennial valuation of Strathclyde Pension Fund. We are liaising with Strathclyde Pension Fund to obtain the data we require to complete this work.

We also needed to:

- undertake additional work in the first year of the audit to gain assurance over the opening balances in the financial statements and understand the Council;
- address the implementation of International Standard on Auditing (ISA) 315 Revised. This required the audit team to spend additional time on the audit.

Wider scope and Best Value audit

We completed our Best Value thematic work on the Leadership of the development of new local strategic priorities in October 2023 and presented the report to the December 2023 Council meeting. The report has been published on Audit Scotland's [website](#).

We have also completed our wider scope work. We agreed our findings and recommendations with officers in January 2024.

2023/24 audit

02

2023/24 audit

Audit planning

We are holding an audit planning meeting with officers on 19 June. Following this, we will commence our 2023/24 planning and interim work. We propose to present our annual audit plan to the September Audit Committee. Our plan will include the proposed timetable for the 2023/24 audit.

John Cornett, Executive Director of Audit Services, wrote to all Section 95 officers of Local Authorities and Integration Joint Boards on 14 March 2024. This set out the progress being made by Audit Scotland and firms to recover the timeliness of the annual accounts audit and to further improve and return to pre-pandemic timelines. Audit Scotland has set itself the target of returning to delivering 95 per cent of pre-pandemic timelines by the end of the 2026/27 audits - e.g., by Autumn/Winter 2027. We will work with Council officers to return delivery to the pre-pandemic timelines as soon as practicably possible.

Best Value thematic work on Workforce Innovation

Based on proposals from the Controller of Audit, and following consultation with local government auditors, the Accounts Commission has agreed that the focus for Best Value thematic work in 2023/24 should cover how councils are responding to local government and workforce challenges through building capacity, increasing productivity and innovation.

A national thematic report will draw together the findings from each individual thematic council audit. It provides an opportunity for the Commission to comment in detail on how effectively councils are demonstrating this aspect of Best Value and to challenge progress and highlight good practice across councils.

This work should include follow up of any previous Best Value findings relevant to the workforce innovation theme and an assessment of and conclusion on:

- 1. How effectively are the council's workforce plans integrated with its strategic plans and priorities?
- 2. How effectively has digital technology been used to support workforce productivity and improve service quality and outcomes?
- 3. How effectively is the council using hybrid and remote working and other innovative working practice such as a four-day week to achieve service and staff benefits?
- 4. What innovative practice is the council using to develop its future workforce capacity and skills needs and manage staff reductions in line with its priorities?
- 5. What progress has the council made with sharing roles or functions across its services and/or with other councils and partners?
- 6. How effectively is the council measuring the impact of its workforce planning approach?

We met with officers in May to discuss these areas. We are also meeting with Trade Union representatives later this month. We plan to present our findings in a report to the September Audit Committee. The report will also be published on Audit Scotland's website.

03

Audit Scotland and Accounts Commission
publications

Audit Scotland and Accounts Commission Reports

Audit Scotland and the Accounts Commission recently published the following briefings which may be of interest to committee members:

- [Local government in Scotland: Financial bulletin 2022/23](#)

The bulletin highlights the financial pressures which are pushing councils to make difficult decisions about service cuts.

- [How the Accounts Commission hold local government to account](#)

This blog by the Secretary to the Accounts Commission explains how the Commission holds local government to account and helps services to improve.

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