

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead - Resources****Audit Committee: 18 March 2020**

Subject: Audit Scotland Annual Audit Plan 2019/20**1. Purpose**

- 1.1 The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2019/20 to Committee for information.

2. Recommendations

- 2.1 Members are asked to note Audit Scotland's audit plan for their audit of West Dunbartonshire Council for financial year 2019/20.

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 key audit risks, which require specific audit testing, are detailed in Exhibit 1 of the appended plan.
- 4.2 Audit outputs are detailed within Exhibit 2 and the financial statement timetable is shown at Exhibit 5.
- 4.3 Details of the audit of trusts registered as Scottish charities are provided at paragraphs 10 and 11, including risks detailed at Exhibit 3.
- 4.4 The fee for the local audit is £269,590 (2018/19: £264,810), including the audit of the charitable trust funds. The audit fee of £2,100 for the audit of trust funds is unchanged from 2018/19 - the Council will cover these costs.
- 4.5 As stated at paragraph 29, to support their audit opinion on the financial statements, Audit Scotland will place reliance on planned internal audit reviews in relation to:
- Cash and Banking
 - Housing Rents – Calculation and Collection

Other areas of internal audit work will also be considered as stated at paragraph 30, including:

- Procurement Follow Up
- Members Expenses

4.6 Audit Scotland's approach to Best Value/Value for Money is detailed in paragraphs 35 to 40.

5. Personnel Implications

5.1 There are no people implications.

6. Financial and Procurement Implications

6.1 The total fee quoted at paragraph 12 of £269,590 compares to £264,810 for 2018/19.

6.2 There are no procurement implications.

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 Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads.

10. Strategic Assessment

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

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Date: 18 March 2020

Person to contact

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Appendix 1: Audit Scotland Annual Audit Plan 2019/20

Background Papers: None

Wards Affected: All wards