

**West Dunbartonshire Council**  
**Report by the Chief Officer - Resources**  
**Audit Committee: 2 March 2022**

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**Subject: Audit Scotland 2021/22 Annual Audit Plan**

**1. Purpose**

- 1.1 The purpose of this report is to present Audit Scotland's 2021/22 Annual Audit Plan to Committee for information.

**2. Recommendations**

- 2.1 Members are requested to note Audit Scotland's 2021/22 Annual Audit Plan.

**3. Background**

- 3.1 Audit Scotland have produced their 2021/22 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 significant risks of material misstatement to the financial statements which require specific audit testing are detailed in Exhibit 2 of the appended report. It should be noted that these are risks which will feature in the audit plans of most local authorities and are not specific to West Dunbartonshire Council. Paragraph 19 of the plan also highlights specific areas of audit focus centred on the pension liability valuation and the inclusion of the West Dunbartonshire Energy LLP in the Group Accounts.
- 4.2 Details of the audit of the trusts registered as Scottish Charities are provided at paragraphs 23 to 25, including risks detail at Exhibit 3.
- 4.3 Exhibit 6 summarises wider dimension audit risks, the management assurances provided to Audit Scotland by Council Officers, and the audit work Audit Scotland plan to perform in relation to these risks.
- 4.4 Audit outputs are detailed within Exhibit 7 and the financial statements timetable is shown at Exhibit 8.

**4.5** The fee quoted for the local audit is £280,840 (2020/21: £276,780). The Trust Fund fee for 2021/22 is £2,100 (2020/21: £2,100) funded by the Council.

**4.6** As stated at paragraphs 44 and 45, to support their audit opinion on the financial statements, Audit Scotland will consider the findings of Internal Audit across a range of work including:

- IHMS – Inventory Management
- Building Services
- Corporate Procurement – Supplier Management
- Overtime
- Employee Expenses
- Debtors

**4.7** Representatives of the Audit Scotland audit team will be in attendance at the Committee to present the report and answer any questions.

## **5. Option Appraisal**

**5.1** No option appraisal was required for this report.

## **6. People Implications**

**6.1** There are no personnel issues.

## **7. Financial and Procurement Implications**

**7.1** The total Council fee quoted at paragraph 41 of £280,840 compares to £276,780 for 2020/21. The Trust Fund fee quoted at paragraph 42 of £2,100 (also £2,100 in 2020/21) is also funded by the Council.

**7.2** There are no direct procurement implications arising from this report.

## **8. Risk Analysis**

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

## **9. Equalities Impact Assessment**

**9.1** There are no issues.

## **10. Environmental Sustainability**

**10.1** No assessment of environmental sustainability was required in relation to this report.

## **11. Consultation**

**11.1** The report has been subject to consultation with appropriate Chief Officers.

## **12. Strategic Assessment**

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

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**Laurence Slavin**  
**Chief Officer – Resources**  
**Date: 18 February 2022**

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**Appendix:** Audit Scotland Annual Audit Plan

**Background Papers:** None

**Wards Affected:** No wards directly affected.