

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE - 8 MARCH 2016

EXTERNAL AUDIT ANNUAL AUDIT PLAN

REPORT BY THE HEAD OF CORPORATE IMPROVEMENT AND FINANCE

ABSTRACT:

This report presents the External Auditor's Annual Audit Plan for 2015/16 for the Committee's review.

1. RECOMMENDATIONS

It is recommended that the Scrutiny and Audit Committee:-

- (i) Review the proposed Annual Audit Plan
- (ii) Provide any commentary considered appropriate at this time

2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/CORPORATE PLAN

This report does not contribute directly to any of the local outcome(s) contained within the Angus Community Plan and Single Outcome Agreement 2013-2016 but it is a key part of the Council's overall governance arrangements and thus makes a contribution towards all of the outcomes the Council is trying to achieve.

3. PROPOSALS

The terms of reference of the committee involve consideration of reports and plans submitted by the external auditor. A copy of the following report is appended:

Annual Audit Plan 2015/16

It is therefore recommended that members review the content of the attached report and provide any commentary considered appropriate.

4. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report. The auditor's report contains details of their proposed fee for the 2015/16 audit and this can be contained in the 2016/17 Other Services revenue budget.

NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing this report.

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List of Appendices:

Audit Scotland's – Annual Audit Plan 2015/16