

Angus Council

Annual Audit Plan 2013/14



Prepared for Angus Council Scrutiny and Audit Committee
March 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Introduction

1. Our audit is focused on the identification and assessment of the risk of material misstatement in Angus Council's financial statements. This report summarises our assessment of the key challenges and risks facing Angus Council and sets out the audit work that we propose to undertake in 2013/14. Our plan reflects:

- the risks and priorities facing Angus Council
- current national risks relevant to local circumstances
- the impact of changing international auditing and accounting standards
- our responsibilities under the Code of Audit Practice as approved by the Accounts Commission
- issues brought forward from previous audit reports
- The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Irrespective of the size of the charity, as a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, a full audit is required from 2013/14 of all registered charities where the local authority is the sole trustee. In future, Angus Council will have two trusts with charitable status. This includes one existing charity, Strangs Mortification, which will require a separate audit in 2013/14. The Assistant Auditor General wrote to local government section 95 officers in June 2013 advising them of these new arrangements and the Accounts Commission's decision to appoint the auditor of each council as the auditor of its relevant charitable trusts. Accordingly, we will perform the audit of the council's charitable trusts in parallel with the audit of the council's financial statements and provide audit opinions as necessary

Summary of planned audit activity

2. Our planned work in 2013/14 includes:
 - an audit of the financial statements and provision of an opinion on whether:
 - they give a true and fair view of the financial position of Angus Council as at 31 March 2014 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2013 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - an audit of the financial statements and provision of an opinion for the charitable trust where the Council is the sole trustee (Strangs Mortification)
 - reporting the findings of the shared risk assessment process in an Assurance and Improvement Plan Update. This will consist of the Local Area Network (LAN) examining new evidence in terms of its impact on existing risk assessments and will include updated scrutiny plans for the period 2014/15 - 2016/17 for the council
 - a review and assessment of Angus Council's governance and performance arrangements in a number of key areas including a review of: internal controls; the adequacy of internal audit; Statutory Performance Indicators; national study follow-up work; and a review of the ICT environment
 - provision of an opinion on a number of grant claims and returns, including Whole of Government Accounts
 - targeted follow up of selected national studies
 - review of National Fraud Initiative arrangements
 - provision of the annual report on the audit addressed to Angus Council and the Controller of Audit.

Responsibilities

3. The audit of the financial statements does not relieve management or the Scrutiny and Audit Committee, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

4. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
5. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility of the Head of Corporate Improvement and Finance

6. It is the responsibility of the Head of Corporate Improvement and Finance, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - acting within the law and ensuring the regularity of transactions by putting in place appropriate systems of internal control
 - maintaining proper accounting records
 - preparing financial statements timeously which give a true and fair view of the financial position of Angus Council as at 31 March 2014 and its expenditure and income for the year then ended
 - preparing group accounts and a Whole of Government Accounts return.

Format of the accounts

7. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice. Angus Council prepares a Whole of Government Accounts consolidation pack annually for the Scottish Government. To enable summarisation, common accounting principles and standard formats should be used.

Responsibilities of the charities trustees

8. The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
9. The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. The trustees are required to:
 - select suitable accounting policies and then apply them consistently
 - observe the methods and principles of the Charities Statement of Recommended Practice
 - make judgments and estimates that are reasonable and prudent
 - state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
 - prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.
10. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Audit Approach

Our approach to the audit

11. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of Angus Council. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
 - understanding the business of Angus Council and the risk exposure which could impact on the financial statements
 - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how Angus Council will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.

12. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2013/14 includes:
 - comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
 - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2013/14
 - a letter of management representation for key areas of the financial statements.

13. 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 carried out an early assessment of the internal audit function and concluded that we could place reliance on their work. Overall, we concluded that the internal audit service operates in accordance with relevant Public Sector Internal Audit Standards (PSIAS) which enables us to take assurance from their documentation and reporting procedures.

14. We plan to place formal reliance on internal audit's work on payroll to provide assurance to support our audit opinion on the financial statements.

Materiality

15. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
16. When considering, in the context of a possible qualification, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement and experience and internal guidelines from peers. An item may be judged material for reasons other than its monetary value. An inaccuracy, which would not normally be regarded as material, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, or an item contrary to law). Such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.
17. Planning materiality for 2013/14 has been set at £5.2m. The calculation is based on 1.5% of budgeted gross expenditure. This is based on the fact that there have been few misstatements in previous years' accounts, transactions are generally routine and there have been no major changes to the 2013 Code.

Reporting arrangements

18. The Local Government (Scotland) Act 1973 requires that unaudited financial statements are presented to the council and Controller of Audit within three months of the end of the financial year. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year. A high level timetable is included at Appendix A of this plan, which takes account of submission requirements and planned Scrutiny and Audit Committee dates.
19. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission. All final agreed reports will be sent to the Chief Executive, Director of Resources, Head of Corporate Improvement and Finance, Service Manager (Governance) and Audit Scotland.
20. We will provide an independent auditor's report to Angus Council and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. After completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and

recommendations on significant matters which have arisen during the course of the audit. All annual reports produced are published on Audit Scotland's website: www.audit-scotland.gov.uk.

21. Planned outputs for 2013/14 are summarised at Exhibit 2.

Exhibit 2: Planned outputs

Planned outputs	Final report issued by	Target Scrutiny and Audit Committee
Governance		
Assurance and Improvement Plan - 2014 Update	31 May 2014	3 June 2014
Internal controls management letter	30 June 2014	26 August 2014
Performance		
Targeted Follow-up: Arms Length External Organisations: Are you getting it right? (2011)	31 May 2014	26 August 2014
Targeted Follow-up: Major Capital Investment in Councils 2013	30 November 2014	Next available committee
Financial statements		
Report to Scrutiny and Audit Committee in terms of ISA 260 (Communication of audit matters to those charged with governance)	By 30 September 2014	Date to be advised
Independent auditor's report on the financial statements	By 30 September 2014	Date to be advised
Annual report to Members and the Controller of Audit	31 October 2014	25 November 2014
Audit opinion on Whole of Government Accounts	Early October 2014	N/A
Grants		
Education Maintenance Allowance	31 July 2014	N/A
Criminal Justice Services Return	30 September 2014	N/A
Housing Benefit Subsidy	30 November 2014	N/A
Non Domestic Rates Income return	January 2015	N/A

Quality control

22. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) 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. 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 issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards, Audit Scotland conducts peer review, internal quality reviews and has engaged the Institute of Chartered Accountants of Scotland (ICAS) to conduct a programme of external review.
23. 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 do, however, welcome feedback at any time and this may be directed to the engagement lead, Stephen Boyle.

Independence and objectivity

24. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.
25. 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 Angus Council.

Audit issues and risks

Financial statements opinion risks

26. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following main financial statements risk areas for your organisation.
27. **Continuity of internal financial controls:** The council has undergone a period of significant restructuring since the introduction of a new management team in April 2013. With the uncertainty associated with significant change including changing roles, additional responsibilities and the departure of staff, there is a risk that internal controls were not operating as effectively as they had been and therefore potentially provided opportunities for fraudulent or other inappropriate activities. In order to gather the necessary assurances in this area, our audit will include an extended substantive approach where appropriate and will focus on schemes of delegation, agreed responsibilities and approval limits.
28. **Delivery of Financial Statements:** Unaudited financial statements should be submitted to the Controller of Audit by 30 June, with a certification target date of 30 September. In order to meet the certification date for the financial statements, it is important that the working paper package to support the financial statements is provided for audit in accordance with the agreed timetable set out in Appendix A. While we had anticipated that the revised Local Authority Accounts (Scotland) Regulations would impact on the 2013/14 financial statements in terms of an earlier timetable, there is no effect this year.
29. We noted improvement in the working paper package provided to support the 2012/13 accounts but in respect of non-current assets, earlier work is required to ensure that the asset register is updated and reconciled with the financial ledger prior to submission of the financial statements for audit. Following discussions with Finance, it has been agreed that the supporting papers for non-current assets will be concluded and available for audit by 30 June 2014.
30. **Valuation of council dwellings:** Council dwellings are revalued every 5 years and the current basis of valuation is existing use for social housing (EUV-SH). The council's policy is to write off the revalued amount over the useful life of the housing stock which is expected to be 50 years. The Code permits this length of write off period but it also sets out expectations in respect of component accounting, which is commonly adopted by councils to separately account for elements of an asset which require to be written off over a shorter period. Angus' componentisation policy is triggered when a separate asset exceeding £1.5m and with a life of more than 25 years is identified, which means there is little use of componentisation. There is a risk that the write off period for council dwellings is higher than expected and therefore depreciation is low. We will consider the outcome of the council's review of its depreciation and componentisation policies.

31. **Accounting for exit packages:** Consideration of the wider dimension risks around the council's management restructure are set out at paragraphs 37 and 38. During 2013/14, the council entered the second stage of the restructure by reviewing and streamlining the head of service management tier. There were several departures from the council involving exit packages. There is a risk that the associated costs have not been properly calculated, approved and disclosed in accordance with regulations. We will review the disclosures in the council's remuneration report and verify, on a sample basis, that payments have been properly made.
32. **Police and Fire reform:** The Police and Fire Reform Act came into force on 1 April 2013 resulting in the transfer of Police and Fire bodies from local to central government and the creation of national police and fire organisations. In terms of the financial statements, appropriate disclosures will be required for the removal of Tayside Joint Police Board and Tayside Joint Fire & Rescue Board from the group accounts.

Accounting for Trust funds

33. The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Irrespective of the size of the charity, as a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, an audit is required from 2013/14 of all registered charities where the local authority is the sole trustee.
34. The Assistant Auditor General wrote to local government section 95 officers in June 2013 advising them of these new arrangements and the Accounts Commission's decision to appoint the auditor of each council as the auditor of its relevant charitable trusts.
35. Angus Council intend to have two trusts with charitable status. Strangs Mortification continues as a separate charity with no change in operation and will require a separate audit. The second trust will be set up to receive the resources from 140 existing trusts. The council has submitted an application to the Office of the Scottish Charity Regulator (OSCR) to wind up its existing trusts. Consequently, no separate audit of the trusts being wound up will be required in 2013/14 as Angus fall within the transitional arrangements offered by OSCR. The trusts will continue to be consolidated as part of the council's group accounts.

Wider dimension risks

36. **Budget savings and financial pressures:** The 4 year medium term financial strategy covering the period 2014/15 to 2017/18 identified an overall funding gap of £29.8m which needs to be addressed. In February 2013 the council set a balanced revenue budget for 2013/14 and agreed a total savings package for the next 3 years of £18.7m. However based on current projections this leaves a sum of £3.7m of savings still to find and there remains work to be done on various service reviews and redesigns to ensure the agreed savings over 3 years are fully delivered. Work is ongoing within the council to deliver the savings required in the longer term which we will monitor during the audit.

37. **Management restructure:** From April 2013, the council implemented a streamlined management structure. The revised structure replaced the previous five service directors and assistant Chief Executive post with three Strategic Directors covering work for the citizen, work for communities and work for the council (resources). This is intended to reinforce a 'one council' approach to deliver new cross cutting ways of working. More recently a review of the structure at heads of service level has been completed.
38. There has been limited information reported to council during the year on progress against restructuring plans. As a result, there are risks that the council is not delivering the planned improvement and savings anticipated by its change agenda. During the audit, we intend to consider the impact of the change in the officer leadership team, progress being made against transformation plans and initiatives being pursued by the council to deliver the savings required in the longer term.
39. **ICT environment:** Information management is a growing challenge for the council, with the creation of thousands of new items of electronic information every day. The council faces external pressures and challenges, such as that from the Cabinet Office for data security, as well as the need to facilitate the Angus Digital strategy, which is an element of the Transforming Angus programme. In addition, the council is considering the requirements of the Public Records (Scotland) Act 2010, which will require it to submit a records management plan to the National Archives for Scotland within the next three years.
40. Effective use of information is critical to the efficient delivery of services and we have noted the formation of the Information Governance Steering Group and development of the Transforming Angus Programme. These developments help to address the risk that if information management is not considered strategically across council activities and operations, issues arising from compatibility, accessibility and obsolescence of information may increasingly impede the efforts of services to meet delivery and efficiency targets.
41. There is a risk that future compliance may be more onerous for the council to achieve. We will review the council's plans for continuity of services in these areas as part of our ICT audit work.

Summary assurance plan

42. Within these identified risk areas there is a range of more specific risks and these are summarised at Appendix B. In most cases, actions to manage these risks are either planned or already underway within the organisation. Details of the sources of assurance that we have received for each of these risks and any audit work we plan to undertake is also set out in Appendix B. In the period prior to the submission of the unaudited financial statements, we will liaise with senior officers on any new or emerging issues.

National performance audit studies - impact and follow up

43. Audit Scotland's Performance Audit and Best Value Group undertake a programme of studies on behalf of the Auditor General and Accounts Commission. In line with Audit Scotland's strategy to support improvement through the audit process and to maximise the impact of national performance audits, we will review the impact of the following studies:

- Arms Length External Organisations: Are you getting it right? (June 2011) in order to provide a position statement and assess progress since publication
- Health inequalities in Scotland (December 2012) in order to provide core information on how councils responded
- Major capital investment in councils (March 2013).

Fees and resources

Audit fee

44. In determining the audit fee we have taken account of the risk exposure of Angus Council, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 30 June 2014.
45. The audit fee agreed with the Head of Corporate Improvement and Finance for the 2013/14 audit of Angus Council is £246,200 as shown in Exhibit 3. This includes £875 in respect of the separate audit arrangements for Strangs Mortification. Overall, the fee has reduced by around 1% compared with the previous year and this is largely due to the changes in the council's group accounts. With the removal of police and fire services from local government control from 2013/14, group accounts are less complicated.
46. Our fee covers:
- all of the work and outputs described in this plan
 - a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
 - attendance at Scrutiny and Audit Committee meetings
 - access to advice and information on relevant audit issues
 - access to workshops/seminars on topical issues
 - travel and subsistence costs.

Exhibit 3: Audit fee

Description	Audit fee	Audit fee	Audit fee	Audit fee
	2010/11	2011/12	2012/13	2013/14
	£	£	£	£
Total audit fee	£281,000	£261,300	£248,000	£246,200
% cash (reduction)/increase on prior year	0%	(7%)	(5%)	(1%)

47. Where our audit cannot proceed as planned through, for example, late receipt of the unaudited financial statements 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.

Audit team

48. Stephen Boyle, Assistant Director, Audit Services is your appointed auditor. The local audit team will be led by Anne MacDonald who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided at Appendix C. The core audit team will call on other specialist and support staff, as necessary.

Appendix A - Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions	February to May 2014
Provision of closedown procedures to audit	February 2014
Meetings with officers to clarify expectations of detailed working papers and financial system reports	March and April 2014
Latest submission of unaudited financial statements with working papers package	30 June 2014
Progress meetings with lead officers in emerging issues	Ongoing
Latest date for final clearance meeting with the Head of Corporate Improvement and Finance	To be confirmed - September 2014
Issue of report to those charged with governance (ISA260) to the Scrutiny and Audit Committee	By 30 September 2014
Scrutiny and Audit Committee date	To be arranged by the council
Independent Auditor's Report signed	By 30 September 2014
Latest date for signing WGA return	Early October 2014
Certified accounts and annual report presented to the council	25 November 2014

Appendix B - Summary assurance plan

In this section we identify a range of operational risks facing Angus Council, the related source of assurance received and the audit work we propose to undertake to secure additional assurance. The management of risk is the responsibility of Angus Council and its officers, with the auditor's role being to review the arrangements put in place by management. Planned audit work, therefore, will not necessarily address all residual risks.

Risk	Source of assurance	Planned audit action
Financial statements opinion risk		
<p>Council house valuations</p> <p>Council houses are written off over 50 years which is a higher than average policy especially when the council makes limited use of componentisation.</p> <p><i>Risk: the council is not complying with the Code.</i></p>	<ul style="list-style-type: none"> Work undertaken by the council to review depreciation and componentisation policies. 	<ul style="list-style-type: none"> Review of management action.
<p>Non-current assets</p> <p>A delay experienced in delivery of a reconciled asset register and other working papers supporting the financial statements may result in the audit not being concluded by the deadline.</p> <p><i>Risk: the target date for submission of audited accounts is not met.</i></p>	<ul style="list-style-type: none"> Finance agreement to deliver relevant working papers by 30 June 2014. 	<ul style="list-style-type: none"> Review management action.
<p>Exit packages</p> <p>The council has largely concluded the second phase of restructuring with a review of the head of service tier of management.</p> <p><i>Risk: exit payments do not comply with relevant regulations or value for money considerations.</i></p>	<ul style="list-style-type: none"> Committee reports. 	<ul style="list-style-type: none"> Review of a sample of cases Audit of the remuneration report.

Risk	Source of assurance	Planned audit action
Wider dimension risk		
<p>Budget savings and financial pressures</p> <p>There is a risk that expenditure is not contained within available resources and that the necessary efficiencies are not secured to meet the estimated shortfall in the longer term.</p> <p><i>Risk: there is an adverse impact on service provision and performance.</i></p>	<ul style="list-style-type: none"> • Regular financial monitoring reports to service committees and council • Market research exercise undertaken to support resource allocation • Update to Medium Term Financial Strategy. 	<ul style="list-style-type: none"> • Monitor council's priority based budgeting activities • Review ongoing outturns against budget reported to council • Commentary in annual report to members.
<p>Continuity of internal controls</p> <p>The council has experienced a period of significant change including changing roles and the departure of staff.</p> <p><i>Risk: through any change programme there is a risk that internal controls are weakened.</i></p>	<ul style="list-style-type: none"> • Revised Standing Orders, Financial Regulations and Schemes of Delegation • Review of internal audit activity in this area. 	<ul style="list-style-type: none"> • Focused testing to ensure the validity of income and expenditure.
<p>Management restructure</p> <p>As the new management arrangements are embedded, revised priorities, actions and anticipated savings need to be delivered.</p> <p><i>Risk: the council does not deliver the necessary improvements and savings.</i></p>	<ul style="list-style-type: none"> • Minutes and agenda papers from the Transforming Angus Programme Board • Development of the council's Priority Based Budget approach. 	<ul style="list-style-type: none"> • Review of progress against plans • Commentary in annual report to members.

Risk	Source of assurance	Planned audit action
<p>Information management</p> <p>The information environment of the council is complex and fast-changing and essential to support the delivery of services as well as savings plans. There is also a considerable amount of external interest.</p> <p><i>Risk: the achievement of service and efficiency objectives will be more challenging with a fragmented approach to information management.</i></p>	<ul style="list-style-type: none"> • The Information Governance Steering Group • Information Governance Strategy and Action Plan • Improvement plans relating to information security • Strengthening of the programme management arrangements of Transforming Angus • Service resilience and business continuity arrangements. 	<ul style="list-style-type: none"> • Review ICT service management and Information Governance within the council.

Appendix C - Audit team

A summarised curriculum vitae for each core team member is set out below:

Stephen Boyle BAcc CPFA, Assistant Director

Stephen has 17 years experience of public sector finance. He trained as an accountant with a Big 4 firm, before joining Audit Scotland in 2002. He later worked as Head of Finance and Corporate Services for Cube Housing Association, before spending three years with Glasgow Housing Association as Assistant Director of Finance. He re-joined Audit Scotland in June 2013.

Anne MacDonald CA, Senior Audit Manager

Anne has many years public sector experience mainly in local government financial audit.

Colin Morrison CPFA, Senior Auditor

Colin has 14 years of experience of public sector audit, covering the local government, health and Further Education sectors.

Edward Stansfeld, Senior ICT Auditor

Edward trained as an auditor in private practice in the early 90s, and then worked in industry for five years. He joined Audit Scotland in 2001 as an IT audit specialist. Edward contributes to the international ISM3 information security standard which provides a process-based view of ISO27001/BS7799.

Mark Stewart MAAT, Auditor

Mark joined the Accounts Commission for Scotland in April 1986. He has worked on the audit of a number of local authorities and associated bodies. He became a member of the Association of Accounting Technicians in 1991.