

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 22 APRIL 2014

EXTERNAL AUDIT ANNUAL AUDIT PLAN

REPORT BY HEAD OF CORPORATE IMPROVEMENT & FINANCE

ABSTRACT

This report presents the External Auditor's [Annual Audit Plan for 2013/14](#) for the Committee's review.

1. RECOMMENDATION(S)

It is recommended that the 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/COPORATE 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 2013/14

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 2013/14 audit and this can be contained in the 2014/15 Other Services revenue budget.

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

REPORT AUTHOR: IAN LORIMER

EMAIL DETAILS: FINANCE@angus.gov.uk

List of Appendices: Annual Audit Plan 2013/14