

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 1 MARCH 2022

EXTERNAL AUDIT - ANNUAL AUDIT PLAN 2021/22

REPORT BY THE DIRECTOR OF FINANCE

ABSTRACT:

This report presents the External Auditor's Annual Audit Plan for 2021/22 for the Committee's review.

1. RECOMMENDATIONS

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 COUNCIL PLAN

This report does not contribute directly to any of the local outcomes contained within the Angus Council Plan 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 2021/22

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 annual audit plan states their proposed fee for the 2021/22 and this will need to be contained in the 2022/23 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 2021/22