

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 25 APRIL 2023

EXTERNAL AUDIT - ANNUAL AUDIT PLAN

REPORT BY THE DIRECTOR OF FINANCE

ABSTRACT:

This report presents the External Auditor's Annual Audit Plan for 2022/23 for the Committee's review.

1. RECOMMENDATIONS

It is recommended that the Committee:-

- (i) review the proposed Annual Audit Plan attached at Appendix A
- (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 at Appendix A:

- Annual Audit Plan 2022/23

It is therefore recommended that members review the content of the attached report and provide any commentary considered appropriate. This is the first Audit Plan from the Council's new auditor and reflects some changes made by Audit Scotland in how best value is assessed through the annual audit process. There are no significant issues to highlight to members from the Annual Audit Plan.

4. FINANCIAL IMPLICATIONS

As set out in Appendix A the proposed audit fee has risen by 12% compared to the previous year to a total of £300,960 for the Council and the Council Charities. This 12% increase is being applied to all local authority audits for 2022/23 and is therefore not unique to Angus Council. The 2023/24 budget for this cost is £296,000 so an adjustment to that budget (virement from the Provision for Additional Burdens budget) will be required as part of preparing the Council's 2023/24 Final Budget Volume.

5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required, it is for information for elected members.

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: Appendix A - Audit Scotland's – Annual Audit Plan 2022/23