

AGENDA ITEM NO 7

REPORT NO 118/24

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 23 APRIL 2024

EXTERNAL AUDIT – ANNUAL AUDIT PLAN

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

ABSTRACT

This report presents the External Auditor's Annual Audit Plan for 2023/24 for the Committee's review.

1. ALIGNMENT TO THE COUNCIL PLAN

1.1 This report contributes as a whole to the Council Plan.

2. RECOMMENDATIONS

2.1 It is recommended that the Scrutiny & Audit Committee:-

- (a) Review the proposed Annual Audit Plan attached at Appendix A; and
- (b) Provide any commentary considered appropriate at this time.

3. PROPOSALS

3.1 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 2023/24

3.2 It is therefore recommended that members review the content of the attached report and provide any commentary considered appropriate. This is the second Audit Plan from the Council's new auditor and again reflects on the 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

4.1 As set out in Appendix A the proposed audit fee has increased from £300,960 to £311,900, an increase of £10,940 (3.6%) for the Council and the Council Charities. The 2024/25 budget for this cost is £311,000 so a small adjustment to that budget (virement from the Provision for Additional Burdens budget) will be required as part of preparing the Council's 2024/25 Final Budget.

5. RISK MANAGEMENT

5.1 The following risks from the Corporate Risk Register are relevant to this report:

- Financial Sustainability
- Transforming for the Future

6. ENVIRONMENTAL IMPLICATIONS

6.1 There are no direct environmental implications arising from the recommendations of this report.

7. EQUALITY IMPACT ASSESSMENT

7.1 An Equality Impact Assessment is not required, the report is for information for elected members and does not impact on people.

8. CONSULTATION (IF APPLICABLE)

8.1 The Chief Executive and Director of Legal, Governance & Change have been consulted on this report.

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 the above report.

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List of Appendices:-

Appendix A – Audit Scotland’s Annual Audit Plan 2023/24