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| Report To: | Audit Committee | Date: | 26 February 2019 |
| Report By: | Chief Financial Officer | Report No: | FIN/24/19/AP |
| Contact Officer: | Alan Puckrin | Contact No: | 01475 712223 |
| Subject: | External Audit Plan 2018/19 | | |

1.0 PURPOSE

- 1.1 The purpose of the report is to present the External Audit Plan for 2018/19 produced by Audit Scotland.

2.0 SUMMARY

- 2.1 Appendix 1 contains the Annual Audit Plan 2018/19 prepared by the Council's External Auditors, Audit Scotland.
- 2.2 Representatives from Audit Scotland will be in attendance at the meeting on order to present the Plan and answer any questions.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that Committee note the Annual Audit Plan 2018/19.

Alan Puckrin
Chief Financial Officer

4.0 BACKGROUND

- 4.1 The Council's External Auditors, Audit Scotland have submitted their plan for the audit of the 2018/19 annual accounts. This plan is attached at Appendix 1.
- 4.2 Representatives from Audit Scotland will be in attendance at the meeting on order to present the Plan and answer any questions.

5.0 FINANCIAL IMPLICATIONS

- 5.1 There are no financial implications arising from this report.

One off Costs

| Cost Centre | Budget Heading | Budget Years | Proposed Spend this Report £000 | Virement From | Other Comments |
|-------------|----------------|--------------|------------------------------------|---------------|----------------|
| N/A | | | | | |

Annually Recurring Costs/ (Savings)

| Cost Centre | Budget Heading | With Effect from | Annual Net Impact £000 | Virement From (If Applicable) | Other Comments |
|-------------|----------------|------------------|------------------------|-------------------------------|----------------|
| N/A | | | | | |

5.2 Legal

There are no legal issues arising from the content of this report.

5.3 Human Resources

There are no direct staffing implications in respect of the report.

5.4 Equalities

There are no equalities implications in this report.

5.5 Repopulation

There are no repopulation implications in this report.

6.0 CONSULTATIONS

- 6.1 External Audit attended the Corporate Management Team to present the External Audit Plan and the Corporate Management Team would raise no issues regarding the content.

7.0 LIST OF BACKGROUND PAPERS

- 7.1 None

Inverclyde Council Annual Audit Plan 2018/19



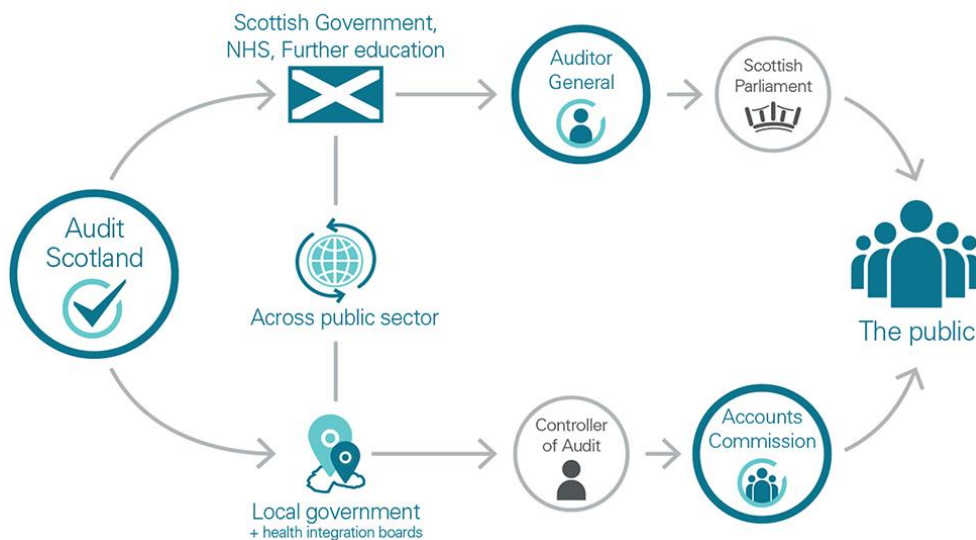
 AUDIT SCOTLAND

Prepared for Inverclyde Council
February 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

Contents

| | |
|------------------------|---|
| Risks and planned work | 4 |
| Audit scope and timing | 9 |

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit [including the audit of Best Value].

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value


3. We aim to add value to Inverclyde Council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the Council promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Inverclyde Council. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2018/19 Key audit risks

|  Audit Risk | Source of assurance | Planned audit work |
|---|---|---|
| Financial statements issues and risks | | |
| <p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p> | <ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business. |
| <p>2 Risk of fraud over income</p> <p>Inverclyde Council receives a significant amount of income from several sources including income from fee and charges funding. The extent and</p> | <p>The annual internal audit plan for 2018/19 includes reviews where the risk of fraud is considered, including:</p> <ul style="list-style-type: none"> • Stock and inventory procedures | <ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of revenue transactions focusing on the areas of greatest risk. |

|  Audit Risk | Source of assurance | Planned audit work |
|---|--|---|
| <p>complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p> | <ul style="list-style-type: none"> FMS logical access controls <p>Compliance with relevant financial policies and procedures is reviewed by management as part of the annual governance review.</p> | <ul style="list-style-type: none"> Review the process for undertaking care income assessments |
| <p>3 Risk of fraud over expenditure</p> <p>The Code of Audit Practice extends the assumptions within ISA 240 to the risk of fraud associated with areas of expenditure. Inverclyde Council incurs significant expenditure in areas such as welfare benefits, social care payments and grants and therefore there is an inherent risk of fraud.</p> | <p>The annual internal audit plan for 2018/19 includes reviews where the risk of fraud is considered, including:</p> <ul style="list-style-type: none"> Employee expenses Mobile phones Corporate purchase cards BACS payment process <p>The plan also allows for the oversight of arrangements for the National Fraud Initiative (NFI) exercise.</p> <p>Compliance with relevant financial policies and procedures is reviewed by management as part of the annual governance review.</p> | <ul style="list-style-type: none"> Walkthrough of controls over social care payments. Detailed substantive testing of expenditure including social care payments, grants and housing benefit transactions. |
| <p>4 Estimation and valuations</p> <p>There is a significant degree of subjectivity in the measurement and valuation of pensions and estimation of provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p> | <p>The Council has clearly defined procedures in place, including, where appropriate the use of experts to make significant estimations and valuations.</p> <p>All estimations and valuations are reviewed by qualified finance staff.</p> | <ul style="list-style-type: none"> Assessment of the scope, independence and competence of the professionals engaged in providing estimates. Review appropriateness of actuarial results including comparison with other councils. Assessment of the appropriateness of the actuarial assumptions. Establish officers' arrangements for assessing the impact of any movement in fund values between the IAS19 valuation date and the year end. Review actual experience of significant estimates made at previous year end. Review officers' assessment of other significant accruals and provisions at the year end. |
| <p>5 Openness and transparency</p> <p>The importance of openness and transparency in reporting has been highlighted by the Accounts Commission and within the 2017/18 Local Government</p> | <p>Revenue monitoring is reported to committee on a bimonthly basis and reports include explanations of any significant over or underspend. In addition the outturn against budget position is reviewed by</p> | <ul style="list-style-type: none"> Detailed review revenue budget progress reports throughout the year. Detailed review of the management commentary against Finance Circular |

|  Audit Risk | Source of assurance | Planned audit work |
|--|---|--|
| <p>Overview. In particular, the management commentary in the annual accounts should clearly show:</p> <ul style="list-style-type: none"> the outturn against budget position for the year with the reasons for significant variances the outturn reported in the narrative reconciled to the movement in general fund contained in the financial statements and major differences explained progress against agreed savings specifically reported on in the accounts. <p>There is a risk that users of the annual accounts do not clearly understand the development of the budget throughout the year and how this is represented in the financial statements.</p> | <p>officers and reasons for significant variances are reported to committee.</p> <p>Capital Monitoring is also reported to Committee on a bi monthly basis with reports including explanations of variances. In addition the outturn against budget position is reviewed by Officers and reported to committee.</p> <p>A summary of this information is included within the management commentary.</p> <p>The management commentary currently reconciles the outturn to the movement in the general fund along with an explanation for any major differences.</p> <p>We will continue to review current guidance and update the management commentary to reflect any changes that will improve the openness and transparency of reporting within the annual accounts.</p> | <p>5/2015 and the recommendations in the Local Government Overview</p> |

Wider dimension issues and risks

6 EU withdrawal

There are considerable uncertainties surrounding the implications of EU withdrawal and public bodies should assess the potential impact on their operations and identify specific issues and planned responses.

There is a risk that the council is not prepared for the impact of EU withdrawal on the delivery of services.

The Council activated the Crisis and Resilience Management Team in 2018 to review the risk posed by Brexit and develop responses. The CRMT is linking with the Regional Resilience Partnership and responding to guidance from Scottish Government and COSLA. A report was taken to CMT last year and a report on Brexit was approved at Committee in November 2018. A Chief Officer recently attended the COSLA Briefing on Brexit. A further report will be taken to the Environment and Regeneration Committee in March providing an update and responding to the Audit Scotland recommendations on Brexit. The Council is participating in the National review of readiness as organised by SOLACE/COSLA and our current status is Developing.

- Assess how the council has assessed and prepared for EU withdrawal, including the specific work on workforce impact and dependency on key suppliers.
- Consider how the council responds to any emerging issues after March 2019.

|  Audit Risk | Source of assurance | Planned audit work |
|--|---|--|
| <p>7 Dependency on key suppliers</p> <p>Dependency on a key supplier could expose the council to service delivery issues should the supplier fail. Where a significant supplier dependency exists, there should be monitoring and business continuity arrangements to ensure the council is able to respond to significant issues.</p> <p>There is a risk that the council is unable to deliver services if it is not aware of its key supplier dependencies and / or fails to have sufficient business continuity arrangements in place.</p> | <p>Assessing the financial position of tenders prior to contract award is covered by Council policy on minimum contract value to turnover and the potential suppliers D&B rating. Policy and best practice is contained in the procurement manual and advice is given by Corporate Procurement.</p> <p>In assessing the financial sustainability of suppliers who have contracts, supplier risks are assessed by means of two segmentation exercises and followed by ongoing supplier and contract management processes:</p> <ul style="list-style-type: none"> • Contracts involving services that are specific to Social Care, Education and Regeneration where the contract entails service delivery directly to the public are included in a supplier management process known as the Governance of External Organisations. The suppliers who are found to be at high risk are contract managed with the results reported to the appropriate Committees. • Contracts that are more Corporate and nature and do not have a directly public facing element are segmented and managed via a supplier management process. | <ul style="list-style-type: none"> • Undertake work to establish the extent, value and nature of key supplier dependencies, including considering the councils work planning for EU withdrawal. • Where issues are identified consider the robustness of the business monitoring and continuity arrangements in place. |

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. 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 relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to Inverclyde Council and Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer and Accounts Commission with an annual report

on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2018/19 Audit outputs

| Audit Output | Target date | Committee Date |
|------------------------------|--------------------|-------------------|
| Management Report | 29 March 2019 | 23 April 2019 |
| Annual Audit Report | 30 September 2019* | 26 September 2019 |
| Independent Auditor's Report | 30 September 2019* | 26 September 2019 |

* These dates represent the certification deadline for the 2018/19 local government accounts. However, we will agree an audit timetable to report the findings from the audit to those charged with governance prior to the certification of the annual accounts

Audit fee

8. The agreed audit fee for the 2018/19 audit of Inverclyde Council is £248,140 (£243,450 in 2017/18). In determining the audit fee, we have taken account of the risk exposure of Inverclyde Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 28 June 2019.

9. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts 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 out with our planned audit activity.

Responsibilities

Audit Committee and Accountable Officer

10. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

11. The audit of the annual accounts does not relieve management or the Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditors are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

13. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

14. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Inverclyde Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how Inverclyde Council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

15. We will give an opinion on whether the financial statements:

- give a true and fair view of the of the state of affairs of the council and its group as at 31 March 2019 and of the income and expenditure of the council and its group for the year then ended;
- have been properly prepared in accordance with the financial reporting framework.



characteristics



responsibilities



principal activities



risks



governance arrangements

Other information in the annual accounts

16. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

17. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

18. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

19. We calculate materiality at different levels as described below. The calculated materiality values for Inverclyde Council are set out in [Exhibit 3](#).

Exhibit 3

Materiality values

| Materiality | Amount |
|---|--------------|
| Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2019 based on the latest audited accounts. | £3.4 million |
| Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 50% of planning materiality. | £1.7 million |
| Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 3% of planning materiality. | £100,000 |



Source: Audit Scotland

Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual accounts timetable

|  Key stage |  Date |
|---|--|
| Consideration of unaudited annual accounts by those charged with governance | 27 June 2019 |
| Latest submission date of unaudited annual accounts with complete working papers package | 28 June 2019 |
| Latest date for final clearance meeting with Chief Financial Officer | 6 September 2019 |
| Issue of Letter of Representation and proposed independent auditor's report | September 2019 |
| Agreement of audited unsigned annual accounts | September 2019 |
| Issue of Annual Audit Report to those charged with governance | September 2019 |
| Independent auditor's report signed | September 2019 |

Internal audit

21. Internal audit is provided by a team of staff managed by the Chief Internal Auditor. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). Our assessment of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and complies with the main requirements of the PSIAS.

Using the work of internal audit

22. 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 to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

23. From our initial review of internal audit plans we plan to place formal reliance on aspects of internal audit work in the following areas:

- FMS Logical Access Controls (financial systems review)
- BACS Payment Process (financial systems review)

24. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- General Data Protection Regulations (risk-based audit review)
- Corporate Purchase Cards (risk-based audit review)
- Council Tax Reduction Scheme – Discounts and Exemptions (regularity audit)
- Employee expenses – Quarterly Checks (regularity audit)

Audit dimensions

25. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5 Audit dimensions



Source: Code of Audit Practice

26. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

27. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's

financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether Inverclyde Council can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether Inverclyde Council has arrangements in place to ensure systems of internal control are operating effectively
- whether Inverclyde Council can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how Inverclyde Council has assured itself that its financial capacity and skills are appropriate
- whether Inverclyde Council has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether Inverclyde Council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- Inverclyde Council can provide evidence that it is demonstrating value for money in the use of its resources
- Inverclyde Council can demonstrate that there is a clear link between money spent, output and outcomes delivered
- Inverclyde Council can demonstrate that outcomes are improving
- There is sufficient focus on improvement and the pace of it.

Best Value

31. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided

with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

32. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period.

33. The seven councils on which a BVAR will be published during the second year of the new approach are listed in [Exhibit 6](#). Reports will be considered by the Accounts Commission in the period between March and November 2019.

Exhibit 6

2018/19 Best Value Assurance Reports



North Lanarkshire Council

Highland Council

Stirling Council

Scottish Borders Council

South Lanarkshire Council

Perth and Kinross Council

Midlothian Council

Source: Audit Scotland

34. Inverclyde Council was the first to receive a BVAR under the revised arrangements to auditing best value in local government. The report was published in June 2017 and identified good progress across the council since previous best value reports. The work planned in Inverclyde Council this year focuses on the Council's response to issues identified in the BVAR published in June 2017. The work is integrated with our wider dimension responsibilities and is set out in the strategic plan at [Exhibit 7](#).

35. Specifically, we will review the BVAR action plan points that the Council have assessed as complete. We will also review the Council arrangements for ensuring equal opportunities, following up on work undertaken as part of the initial BVAR.

36. The work will involve us gaining an understanding of how effective the council's self-evaluation processes are in driving improvement across the council. The results of this work will be reported in the Annual Audit Report.

Strategic plan for the five-year appointment

37. As part of our responsibility to report on the audit dimensions over the current audit appointment we have identified the following areas of proposed audit work (this will be subject to annual review):

Exhibit 7 Strategic plan

| Dimension | 2016/17 to 2017/18 | 2018/19 | 2019/20 to 2020/21 |
|------------------------------------|---|---|------------------------------------|
| Financial sustainability | Development of longer-term financial planning | Reserves | |
| Financial management | Financial governance and resource management | Succession planning | |
| Governance and transparency | Vision and Leadership Governance, decision making and scrutiny Community engagement / empowerment | Openness and transparency Equalities Corporate initiatives and outcomes | Community engagement / empowerment |
| Value for money | Performance / outcomes Transformational change Partnership working | | Review of City Deals |

Source: Audit Scotland

Independence and objectivity

38. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

39. The engagement lead (i.e. appointed auditor) for Inverclyde Council is Brian Howarth, Audit Director. 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 Inverclyde Council.

Quality control

40. 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.

41. 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 (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews.

Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

42. 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 welcome feedback at any time and this may be directed to the engagement lead.

Inverclyde Council

Annual Audit Plan 2018/19

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