

AC10. ANNUAL EXTERNAL AUDIT PLAN 2014/15

The Committee considered a report by the Chief Finance Officer presenting the Audit Scotland Audit Plan for 2014/2015.

The Audit Plan set out the key challenges and risks facing Falkirk Council and the audit work undertaken in 2014/15, and detailed in an appendix significant financial statement audit risks and the assurance procedures for these.

Members sought clarification on the definition of 'materiality' and how this was set by Audit Scotland.

In terms of the identified risks, further clarification was sought by members in regard to the arrangements to audit the Health and Social Care Integration Joint Board, Preparation of Accounts, and on the current staffing levels within the Internal Audit team.

Decision

The Committee noted the report.