

AC8. ANNUAL AUDIT PLAN 2015/16

The committee considered a report by Audit Scotland presenting the Audit Plan for 2015/16.

The Audit Plan for 2015/16 set out:-

- the audit approach;
- key responsibilities;
- materiality;
- key reporting arrangements;
- audit timetable;
- audit issues and risks; and
- fees and recourses.

Following the Best Value audit of Council in 2015 a follow up would be undertaken by Audit Scotland in April/May 2016.

In response to a question the Chief Finance Officer explained the processes for managing Overspends within corporate budgets.

The External Audit Manager confirmed that the Council's auditor from 1 October 2016 would be Ernst & Young.

Decision

The committee agreed to note the report.