

A9. Falkirk Council Audit Plan 2022/23

The committee considered a report by Audit Scotland presenting its provisional Annual Audit Plan 2022/23.

The main elements of the Plan were:-

- evaluation of the key controls within the main accounting systems;
- an audit of the annual accounts, and provision of an Independent Auditor's Report;
- an audit opinion on the other statutory information published within the annual accounts including the Management Commentary, the Annual Governance Statement and the Annual Remuneration Report;
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes;
- planned reviews such as climate change and cyber security;
- consideration of Best Value arrangements;
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return; and
- review the council's arrangements for preparing and publishing statutory performance information.

Following a question Ms McCreadie explained that the audit fee for the Temperance Trust had been set by an Audit Quality and Appointments team and while it reflected that there would have to be work carried out to complete an ISA compliant audit, there was an understanding of the size of the Trust and its income and as such the fee had not been increased from the 2022 level.

Ms McCreadie gave more detail, following a question, on the proposed Best Value work around leadership and noted that while arrangements had not yet been finalised there was scope to involve elected members if required.

Decision

The committee noted the report.