

AGENDA ITEM NO 8

REPORT NO 75/25

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 4 MARCH 2025

EXTERNAL AUDIT – ANNUAL AUDIT PLANS

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

ABSTRACT

This report presents the External Auditor's Annual Audit Plans for 2024/25 for the audits of Angus Council and Angus Council Charitable Trusts 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:-

- (i) Review the proposed Annual Audit Plan for Angus Council attached at Appendix A;
- (ii) Review the proposed Annual Audit Plan for Angus Council Charitable Funds attached at Appendix B; and
- (ii) Provide any commentary considered appropriate at this time.

3. PROPOSALS

3.1 The terms of reference of the committee include consideration of reports and plans submitted by the external auditor. A copy of the following reports are appended at Appendix A & B:

- Angus Council Annual Audit Plan 2024/25
- Angus Council Charitable Funds Annual Audit Plan 2024/25

3.2 It is therefore recommended that members review the content of the attached reports and provide any commentary considered appropriate. This is the third Audit Plan from the Council's new auditor and again reflects on the changes made by Audit Scotland on how best value is assessed through the annual audit process. There are no significant issues to highlight to members from the Annual Audit Plans.

4. FINANCIAL IMPLICATIONS

4.1 As set out in Appendix A the proposed audit fee for the Council has increased from £311,900 to £317,860, an increase of £5,960 (1.9%). The 2024/25 budget for the audit fee is £311,000 so an uplift will be made to this budget as part of the 2025/26 budget setting process.

4.2 As set out in Appendix B the proposed audit fee for the Charitable Funds is £6,000 and this is the same fee charged in 2023/24.

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. CHILDREN'S RIGHTS AND WELLBEING IMPACT ASSESSMENT

8.1 A Children's Rights and Wellbeing Impact Assessment has been undertaken and a full assessment is not required as the "General Principles" do not apply to this proposal.

9. CONSULTATION

9.1 The Chief Executive and the Acting 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 2024/25 – Angus Council

Appendix B – Audit Scotland's Annual Audit Plan 2024/25 - Angus Council Charitable Funds