

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	09 May 2024
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	External Audit Report – Annual Audit Plan – 2023/24 Audit
<b>REPORT NUMBER</b>	EA/24/004
<b>DIRECTOR</b>	N/A
<b>CHIEF OFFICER</b>	Michael Oliphant, Audit Director Audit Scotland
<b>REPORT AUTHOR</b>	Anne MacDonald, Senior Audit Manager Audit Scotland
<b>TERMS OF REFERENCE</b>	3.1

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### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the Committee with External Audit's Annual Audit Plan for the 2023/24 audit.

### 2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

### 3. CURRENT SITUATION

- 3.1 External Audit has completed the attached report which sets out the audit plan in respect of the 2022/23 audit.
- 3.2 The framework for public sector audit in Scotland is set out in the Code of Audit Practice. In line with the Code, the annual audit plan covers both the audit of the council's financial statements and the auditor's wider scope responsibilities as set out in the Code of Audit Practice.

### 4. FINANCIAL IMPLICATIONS

- 4.1 The annual audit plan sets out audit fees of £536,810 in respect of the 2023/24 audit. This is split between the council £526,810 and the charitable trusts £10,000.

### 5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

## 6. ENVIRONMENTAL IMPLICATIONS

6.1 There are no direct environmental implications arising from the recommendations of this report.

## 7. RISK

7.1 The External Audit process considers risks involved in the areas subject to review. Any risk implications identified through the External Audit process are detailed in the resultant External Audit reports. Recommendations are made to address the identified risks and External Audit follows up progress with implementing those that are agreed with management.

## 8. OUTCOMES

8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, External Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Integrated Impact Assessment</b>	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an external audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required.

## 10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

## 11. APPENDICES

11.1 Appendix A: External Audit – Annual Audit Plan: 2023/24 audit.

## 12. REPORT AUTHOR CONTACT DETAILS

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