



West Lothian Council

AUDIT COMMITTEE

AUDIT SCOTLAND ANNUAL AUDIT PLAN 2008/09

REPORT BY INTERNAL AUDIT MANAGER

A. PURPOSE OF REPORT

To inform the Committee of Audit Scotland's 2008/09 annual audit plan.

B. RECOMMENDATION

That the Committee notes the attached Audit Scotland 2008/09 annual audit plan.

C. SUMMARY OF IMPLICATIONS

I Council Values	Being honest, open and accountable.
II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)	None.
III Resources - (Financial, Staffing and Property)	None.
IV Consultations	Audit Scotland have consulted with heads of service and other relevant officers.

D. TERMS OF REPORT

The annual audit plan sets out the work Audit Scotland proposes to undertake in relation to their 2008/09 audit.

The plan sets out:

- Audit Scotland's responsibilities and approach to the audit of the accounts;
- the council's responsibilities;
- audit issues and risks, including a summary assurance plan identifying a range of operational risks to the council;
- materiality, reporting arrangements and quality control;
- planned outputs and target delivery dates, including the strategic audit risk analysis and the audit of the financial statements;
- the agreed fee and the work covered by this fee;
- details of the Audit Scotland team members.

Audit Scotland's agreed fee takes into account their reliance on the work of Internal Audit in relation to payroll, non domestic rates, treasury management and the audit of statutory performance indicators.

E. CONCLUSION

The annual audit plan sets out Audit Scotland's approach to their 2008/09 audit.

F. BACKGROUND REFERENCES

None.

Appendices/Attachments: Audit Scotland Annual Audit Plan 2008/09

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