

# Moray Council

Annual Audit Plan 2018/19



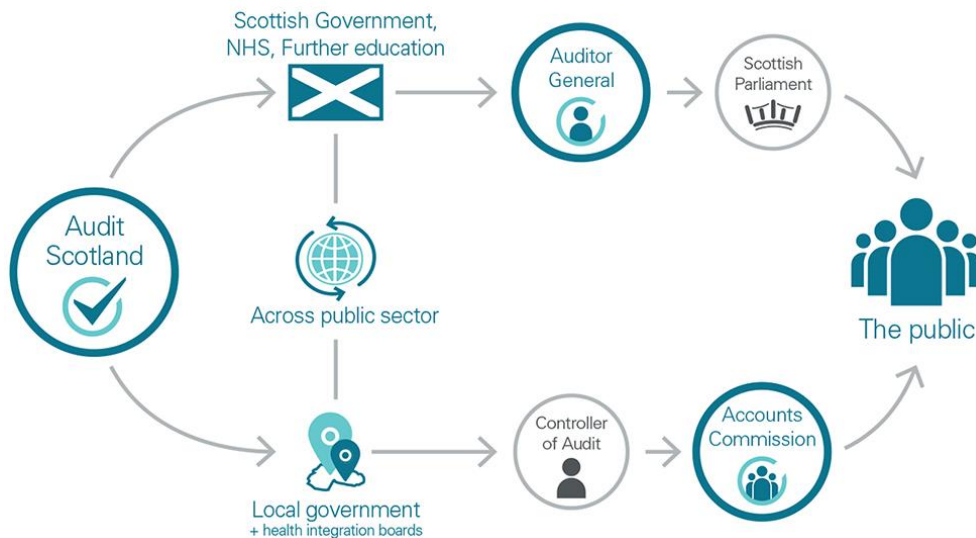
 AUDIT SCOTLAND

Prepared for Moray Council  
February 2019

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- the Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance
- the Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


## Adding value

3. We aim to add value to Moray Council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the council promote improved standards of governance, better management and decision making and more effective use of resources.

## Audit risks

4. Based on our discussions with staff, attendance at committee meetings and review of supporting information we have identified the following main risk areas for Moray Council. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1 2018/19 key audit risks

|  Audit Risk  | Source of assurance  | Planned audit work  |
|---|--|---|
| <b>Financial statements issues and risks</b>  |  |   |
| <p>1 <b>Risk of management override of controls</b></p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p> | <p>Detailed testing of journal entries.</p> <p>Review of accounting estimates.</p> <p>Focused testing of accruals and prepayments.</p> <p>Identification and evaluation of significant transactions that are outside the normal course of business.</p> |

|  Audit Risk  | Source of assurance   | Planned audit work   |
|---|---|--|
| <p><b>2 Risk of fraud over income</b></p> <p>Moray Council receives a significant amount of income from several sources including income from fees and charges. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>                                    | <p>Procedures are designed to ensure that income due to the council is properly recorded and collected.</p> <p>Comparison of income against budget.</p> <p>Annual internal audit plans include an assessment of the controls over selected income categories.</p> | <p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p> <p>Review of arrangements for the financial assessment of those requiring care.</p>  |
| <p><b>3 Risk of fraud over expenditure</b></p> <p>The Code of Audit Practice expands the ISA assumption on fraud over income to aspects of expenditure. The council incurs significant expenditure in areas such as welfare benefits, and social care payments where there is an inherent risk of fraud.</p>          | <p>Procedures designed to ensure that payments are only made where they are appropriate and have been properly authorised.</p> <p>Annual internal audit plans include an assessment of the controls over selected expenditure categories.</p>                     | <p>Walkthrough of controls over social care payments.</p> <p>Detailed testing of expenditure including social care payments and housing benefit transactions.</p>  |
| <p><b>4 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and pensions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>                         | <p>Use of professional actuaries appointed by the Pension Fund to value pension adjustments required by IAS19.</p> <p>Professionally qualified internal valuers prepare non-current asset valuations.</p>   | <p>Assessment of the scope, independence and competence of the professionals engaged.</p> <p>Review appropriateness of actuarial results including comparison with other councils.</p> <p>Assessment of the appropriateness of the actuarial assumptions.</p> <p>Establish officers' arrangements for assessing the impact of any movement in fund values between the IAS19 valuation date and the year end.</p> <p>Substantive testing of journals and disclosures in connection with these estimates.</p> <p>Review actual experience of significant estimates at previous year end.</p> |
| <p><b>5 Accounts preparation</b></p> <p>In 2017/18 we identified a number of errors in how transactions were classified within the unaudited financial statements. There is a risk that the accounts do not give a true and fair view of the financial position and net expenditure of the council and its group.</p> | <p>Accounts preparation procedures have been revised to check that these transactions are correctly classified in the 2018/19 financial statements.</p>   | <p>Review of revised procedures and detailed testing of areas where misclassification of transactions was identified in the 2017/18 financial statements.</p>  |


|  | Audit Risk | Source of assurance | Planned audit work |
|---|------------|---------------------|--------------------|
|---|------------|---------------------|--------------------|

### The Moray Council - Connected Charity Trust Funds

|   |   |  |   |
|---|---|--|---|
| 6 | <b>Compliance with the charity test</b> <p>20 of the council's 31 charitable trusts have not disbursed any funds in the last five years and so it is unclear how they meet the public benefit requirement set out in guidance issued by the Officer of Scottish Charity Regulator (OSCR).</p> | <p>The need to reorganise these charities has been recognised and a single trust 'The Moray Council Charitable Trust' was set up and registered with OSCR in August 2016. The plan is to transfer the remaining trusts into this single trust.</p> | <p>Review progress with the reorganisation of existing trust funds, identify those that do not meet the public benefit requirement and report through the Annual Audit Report and to OSCR as appropriate.</p> |
|---|---|--|---|

### Wider dimension issues and risks

|   |   |  |   |
|---|---|--|---|
| 7 | <b>Financial sustainability</b> <p>The council does not have a medium or long-term financial plan for revenue resources. The current level of service provision is not financially sustainable, and the council has relied on reserves to bridge its annual funding gap for the last 3 years. This cannot continue as general fund reserves are projected to be reduced to the minimum level considered prudent by the Head of Financial Services by 31 March 2020.</p> <p>As at January 2019, savings of £14.8 million are required to balance the 2019/20 budget and further substantial savings will be required for 2020/21 (£11.2 million) and 2021/22 (£8.4 million).</p> <p>In addition, the majority of the council's current 10-year Capital Plan is not directly linked to the council's priorities but arises from the need to invest in the council's current asset base to bring it up to, or maintain it at, the approved standard for the asset type.</p> <p>There is a risk that the council is unable to agree and implement a sustainable financial model for service delivery.</p> | <p>The council has begun to focus more on the medium term with the approval of an Improvement and Modernisation Programme which will lay the foundations for delivering a medium-term financial plan.</p> <p>The council's latest Capital Strategy (December 2018) changes the focus from asset management to the infrastructure development required in the Local Development Plan. It is intended that this will set the direction of travel as the Capital Plan is further developed in future years.</p> | <p>Undertake specific audit work on financial planning including review of the 2019/20 budget setting process and the progress made with developing medium- and longer-term financial plans.</p> <p>Review progress made in developing the council's Modernisation and Improvement Programme for the redesign and transformation of council services.</p> |
|---|---|--|---|

|  <b>Audit Risk</b>  | <b>Source of assurance</b>   | <b>Planned audit work</b>   |
|--|--|---|
| <p><b>8 Financial management</b></p> <p>The approved budget for 2018/19 includes £6.5 million of savings and uses £4.5 million of reserves to bridge the funding gap. The latest budget monitoring report to 30 December 2018 forecasts an overspend against budget of £2.1 million at the year-end which will require to be funded from reserves. As there are limited reserves available, any overspend in 2018/19 is a risk to the council's future financial sustainability.</p>   | <p>Budgets are closely monitored, and the council has a good track record of delivering planned savings.</p> <p>The projected use of reserves is closely monitored and reported to members on a quarterly basis.</p> | <p>Review financial monitoring reports and the financial position at the year end with reference to the reserves position, scale of savings plans and any continued reliance on reserves to support the revenue budget.</p> <p>Consider the robustness and completeness of financial monitoring during the year.</p> <p>Review the council's progress in achieving its planned savings.</p> |
| <p><b>9 EU withdrawal</b></p> <p>There are considerable uncertainties surrounding the implications of EU withdrawal and public bodies should assess the potential impact on their operations and identify specific issues and planned responses. There is a risk that the council is not prepared for the impact of EU withdrawal on the delivery of services.</p>   | <p>Preparations for EU withdrawal is a standing item on the agenda for CMT/SMT meetings.</p> <p>A senior HR adviser has been assigned to the workforce planning element of preparing for EU withdrawal.</p>          | <p>Assess how the council has prepared for EU withdrawal, including the impact on its workforce and its dependency on key suppliers.</p> <p>Consider how the council responds to any emerging issues after March 2019.</p>  |
| <p><b>10 Dependency on key suppliers</b></p> <p>Dependency on a key supplier could expose the council to service delivery issues should the supplier fail. Where a significant supplier dependency exists, there should be monitoring and business continuity arrangements to ensure the council is able to respond to significant issues. There is a risk that the council is unable to deliver services if it is not aware of its key supplier dependencies and / or fails to have sufficient business continuity arrangements in place.</p> | <p>Key suppliers are identified by the Procurement team as part of their contract support work.</p> <p>Business continuity arrangements in response to the failure of a key supplier are under consideration.</p>    | <p>Undertake work to establish the extent, value and nature of key supplier dependencies, including considering the council's planning for EU withdrawal.</p> <p>Where issues are identified consider the robustness of the business continuity arrangements in place.</p>  |

Source: Audit Scotland

## Reporting arrangements

**5.** Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**6.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to Moray Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the members of Moray Council and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

## Exhibit 2

### 2018/19 audit outputs

| Audit Output                 | Target date       | Committee Date                               |
|------------------------------|-------------------|--|
| Management Report            | 5 June 2019       | 19 June 2019<br>(Audit & Scrutiny Committee) |
| Annual Audit Report          | 12 September 2019 | 26 September 2019<br>(Council)               |
| Independent Auditor's Report | 30 September 2019 | N/A  |

Source: Audit Scotland

## The audit of trusts registered as Scottish charities

8. The preparation and audit of the financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. Members of Moray Council are sole trustees for 31 trusts, registered as Scottish charities, with total assets of £0.9 million.

9. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. Section 7 (1) of the regulations allows for a single set of accounts to be prepared incorporating all of the registered charities and this approach has been applied to the Moray Council charities. We will perform the audit of the council's charitable trusts in parallel with the audit of Moray Council's financial statements.

10. Based on our discussions with staff and initial planning work we have identified a risk relating to inactive trusts and this is included in [Exhibit 1](#).

## Audit fee

11. The agreed audit fee for the 2018/19 audit of Moray Council is £235,400 (2017/18 £231,050). In determining the audit fee, we have taken account of the risk exposure of Moray Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 28 June 2019.

12. We have also agreed an audit fee of £5,100 (2017/18 £5,000) for the charitable trusts.

13. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.



## Responsibilities

### Elected members and Head of Financial Services

**14.** Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

**15.** The audit of the financial statements does not relieve management or elected members, as those charged with governance, of their responsibilities.

### Appointed auditor

**16.** Our responsibilities as independent auditors are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

**17.** Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Financial statements

**18.** The statutory financial statements will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Moray Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**19.** We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of the council and its group as at 31 March 2019 and of the income and expenditure of the council and its group for the year then ended
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted by the Code
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



characteristics



responsibilities



principal activities



risks



governance arrangements

## Other information in the annual accounts

**20.** We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

**21.** We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements. Any issues identified will be reported to elected members at the Council meeting on 26 September 2019.

## Materiality

**22.** We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

23. We calculate materiality at different levels as described below. The calculated materiality values for Moray Council are set out in [Exhibit 3](#).

### Exhibit 3 Council materiality values

| Materiality  | Amount       |
|--|--------------|
| <b>Planning materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2018 based on the latest audited accounts adjusted for the elimination of internal recharges.  | £3.6 million |
| <b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 25% of planning materiality. This is based on the high extent of judgement in the balances relating to non-current assets and pensions, the level of misclassification errors identified in prior years, and the high volume of transactions processed. | £0.9 million |
| <b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 3% of planning materiality.   | £100,000     |

Source: Audit Scotland

24. We also set separate materiality levels for the charitable trusts as outlined in [Exhibit 4](#).

### Exhibit 4 Connected trusts materiality values

| Materiality  | Amount  |
|--|---------|
| <b>Planning materiality</b> – set at 2% of gross assets based on the latest audited accounts (2017/18).                                      | £19,000 |
| <b>Performance materiality</b> – using our professional judgement we have calculated performance materiality at 60% of planning materiality. | £11,000 |
| <b>Reporting threshold (i.e. clearly trivial)</b> – calculated at 5% of planning materiality   | £1,000  |



Source: Audit Scotland

### Timetable

25. To support the efficient use of resources it is critical that a timetable is agreed with us for the audit of the annual accounts. [Exhibit 5](#) sets out the agreed timetable which takes account of submission requirements and planned Council meeting dates.

## Exhibit 5

### Annual accounts timetable

|  Key stage   |  Date |
|---|--|
| Consideration of unaudited annual accounts by those charged with governance   | 27 June 2019   |
| Latest submission date of unaudited annual accounts with complete working papers package  | 28 June 2019   |
| Latest date for final clearance meeting with Head of Financial Services   | 5 September 2019   |
| Agreement of audited unsigned annual accounts<br>Issue of Annual Audit Report including ISA 260 report to those charged with governance | 12 September 2019  |
| Council meeting to approve the audited annual accounts for signature and to consider the Annual Audit Report                            | 26 September 2019  |
| Independent auditor's report signed   | 30 September 2019  |

### Internal audit

**26.** Internal audit is provided by the in-house internal audit section at Moray Council. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS).

**27.** In our 2017/18 audit report we noted that an external assessment against the PSIAS had not yet taken place and so internal audit could not demonstrate full compliance with these Standards. The assessment took place in February 2019. We will review the findings and report the results in our Annual Audit Report.

#### Using the work of internal audit

**28.** Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. From our initial review of internal audit plans we plan to place formal reliance on internal audit's work in the following area:

- housing benefit payments (substantive testing).

**29.** In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- risk management
- review of National Fraud Initiative
- governance and corporate initiatives.

## Audit dimensions

**30.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 6](#).

### Exhibit 6 Audit dimensions



Source: Code of Audit Practice

**31.** In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

#### Financial sustainability

**32.** As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on Moray Council's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether the council can demonstrate the affordability and effectiveness of the funding and investment decisions it has made.

#### Financial management

**33.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the council has arrangements in place to ensure systems of internal control are operating effectively
- whether the council can demonstrate the effectiveness of its budgetary control system in communicating accurate and timely financial performance
- how the council has assured itself that its financial capacity and skills are appropriate

- whether the council has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

### Governance and transparency

**34.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

### Value for money

**35.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- the council can provide evidence that it is demonstrating value for money in the use of its resources
- the council can demonstrate that there is a clear link between money spent, output and outcomes delivered
- the council can demonstrate that outcomes are improving.

### Best Value

**36.** The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

**37.** A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- the Annual Audit Report for each council that will provide a rounded picture of the council overall
- an annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports
- a Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period.

**38.** The seven councils on which a BVAR will be published during the third year of the new approach are listed in [Exhibit 7](#). Reports will be considered by the Accounts Commission in the period between March and November 2019.

## Exhibit 7

### 2018/19 Best Value Assurance Reports



North Lanarkshire Council

Highland Council

Stirling Council

Scottish Borders Council

South Lanarkshire Council

Perth and Kinross Council

Midlothian Council

Source: Audit Scotland

### Strategic plan for the five-year appointment

39. As part of our responsibility to report on the audit dimensions over the current audit appointment the areas of proposed audit work we have identified are outlined in [Exhibit 8](#). Work scheduled for future years will be subject to annual review.

## Exhibit 8

### Strategic plan

| Dimension                          | 2016/17 to 2017/18  | 2018/19                                      | 2019/20 to 2020/21   |
|------------------------------------|---|--|--|
| <b>Financial sustainability</b>    | Financial planning  | Financial planning                           | Financial planning   |
| <b>Financial management</b>        | Financial governance and resource management<br>Financial reporting | Financial governance and resource management |  |
| <b>Governance and transparency</b> | Governance  |  | Progress of transformational change and leadership<br>Community engagement/empowerment |
| <b>Value for money</b>             |   |  | Performance/ Outcomes  |

Source: Audit Scotland

### Independence and objectivity

40. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

**41.** The engagement lead (i.e. appointed auditor) for Moray Council is Brian Howarth, Audit Director and for the charitable trusts is Maggie Bruce, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of Moray Council or the charitable trusts.

## Quality control

**42.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

**43.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

**44.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.



# Moray Council

## Annual Audit Plan 2018/19

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