

North Lanarkshire Council

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

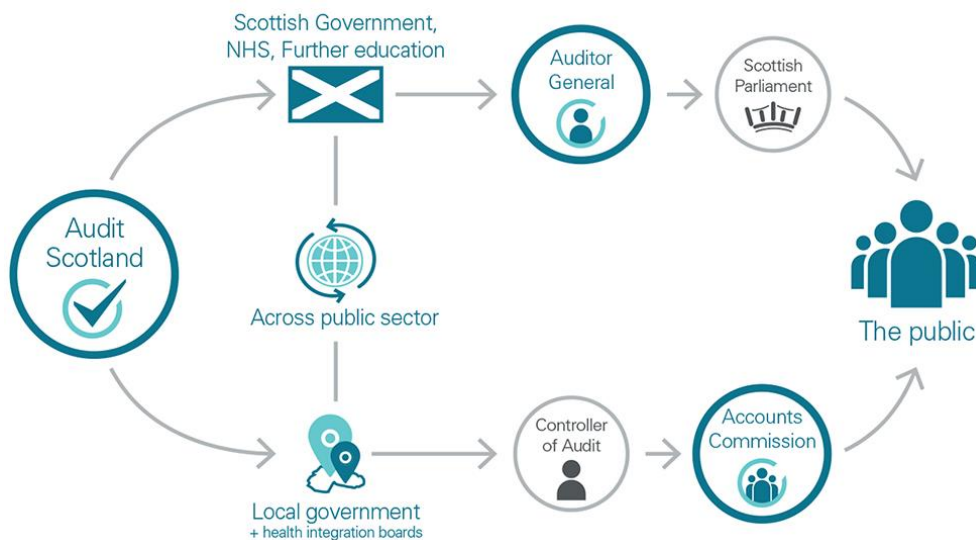
Prepared for North Lanarkshire Council

December 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 which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit including the audit of Best Value.

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 the council 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 North Lanarkshire 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 a review of supporting information we have identified the following significant risks for the council. We have categorised these risks into financial statements risks and wider dimension risks as detailed in [Exhibit 1](#).

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by 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><i>Owing to the nature of this risk, assurances from management are not applicable in this instance.</i></p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Identification and evaluation of significant transactions that are outside the normal course of business.

	Audit Risk	Source of assurance	Planned audit work
2	<p>Risk of fraud in income recognition</p> <p>As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. North Lanarkshire Council receives a significant amount of income from several sources including fees and charges. The extent and complexity of income means that there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> • Use of clearly defined procedures designed to ensure income due to the council is properly recorded and collected. • Comparison of income against budget. • Management review by qualified finance staff. 	<ul style="list-style-type: none"> • Detailed testing of revenue transactions focusing on the areas of greatest risk. • Testing the operation of key controls over council tax, NDR and housing rent income. • Reliance on the work of internal audit on key controls for income and cash collection.
3	<p>Risk of fraud in expenditure</p> <p>As most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. North Lanarkshire Council incurs significant expenditure in areas such as welfare benefits, social care payments and grants where there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> • Procedures designed to ensure that payments are only made where they are appropriate and have been properly authorised. • Additional procedures incorporated into arrangements relating to specific expenditure streams which are designed to prevent and detect fraud. 	<ul style="list-style-type: none"> • Detailed testing of expenditure focusing on areas of greatest risk, such as grant awards. • Testing the operation of controls over social care payments. • Reliance on the work of internal audit on key controls for housing benefits.
4	<p>Risk of incorrect disclosures within the remuneration report</p> <p>Prior year audit testing identified a number of disclosures within the remuneration report that had to be amended. Specific issues were also identified with the governance arrangements for exit packages and an incident of an overpayment due to the lack of second officer checks prior to payments being made.</p>	<ul style="list-style-type: none"> • Management review by qualified finance staff. • Use of clearly defined procedures designed to ensure accurate and complete disclosure of exit packages. 	<ul style="list-style-type: none"> • Verification of all remuneration report disclosures to supporting evidence. • Detailed testing of exit packages to ensure these are correctly accounted for and disclosed in the annual accounts.
5	<p>Risk of error in areas of estimation and judgement</p> <p>There is a significant degree of subjectivity in the measurement and valuation of non-current assets, pensions, accruals and provisions. The extent of judgement involved increases the risk of material misstatement and requires a specific audit focus.</p>	<ul style="list-style-type: none"> • Use of clearly defined methodologies and procedures including specialist professionals, as appropriate, when making significant estimations and judgements. • Management review by qualified finance staff. 	<ul style="list-style-type: none"> • Assessment of the scope, independence and competence of the professionals engaged in providing estimates for non-current assets and pensions. • Review appropriateness of actuarial assumptions and results including comparison with other councils. • Establish officer's arrangements for ensuring the completeness and accuracy of professional estimations for non-current assets and pensions. • Review actual experience of significant estimates made in the prior year.

	Audit Risk	Source of assurance	Planned audit work
6	<p>Risk of inaccurate accounting for group entities</p> <p>North Lanarkshire Council has a complex group with planned changes to the structure during 2019/20. Prior year audit work also identified a potential issue with the recognition of joint venture net liabilities which requires further investigation. The extent of complexity within the group structure increases the risk that the accounting treatment is not correctly captured and processed.</p>	<ul style="list-style-type: none"> Financial solutions staff continue to review and develop the current consolidation process to ensure consistency, accuracy and completeness of the council's group accounts. 	<ul style="list-style-type: none"> Assessment of the group boundary and structure changes within the year. Review the accuracy and completeness of the consolidation process including intra-group transactions. Receipt of completed component audit questionnaires and, where appropriate, meetings with the auditors of material components.
7	<p>Risk of incorrect classification due to change in council structure</p> <p>Due to the council restructuring the Comprehensive Income and Expenditure Statement will be restated to comply with the requirement to reflect internal reporting arrangements. There is a risk that income and expenditure is not correctly categorised resulting in inaccurate disclosures within the annual accounts.</p>	<ul style="list-style-type: none"> Financial solutions staff are currently mapping internal reporting and making the necessary changes to ensure this is accurately reflected in the annual accounts. 	<ul style="list-style-type: none"> Prior year restatement will be subject to early audit review prior to the preparation of the unaudited accounts. Disclosures in the annual accounts will be assessed against internal reporting to ensure consistency.
Wider dimension risks			
8	<p>Introduction of IFRS 16 Leases</p> <p>The implementation of IFRS 16 Leases for 2020/21 is expected to have a significant impact for the council. Early work is required to assess the practical implications and ensure arrangements are in place to support full adoption. The changes may also impact on the council's capital financing arrangements.</p>	<ul style="list-style-type: none"> Work is already underway by financial solutions staff to identify the implications and ensure sufficient arrangements are in place for adoption for 2020/21. 	<ul style="list-style-type: none"> Ongoing engagement to assess preparation for the implementation of IFRS 16 Leases. Consideration of opening balance sheet calculations.
9	<p>Weaknesses in control environment</p> <p>In 2018/19 our audit work identified control weaknesses across a few systems, but the lack of payroll validation is a concern given the extent of expenditure incurred on staff costs. There is a risk that payroll information is inaccurate and not identified by service departments resulting in incorrect payments.</p>	<ul style="list-style-type: none"> Robust, proportionate controls continue to operate. Work ongoing with internal audit to review the existing framework and identify any ongoing improvement actions necessary. 	<ul style="list-style-type: none"> Reliance on the work of internal audit on key controls within payroll / HR associated with the recruitment of employees and the maintenance of the council's establishment structure. Detailed testing of changes in staff costs (new starts, leavers, promotions, etc...) to ensure accurately processed.

	Audit Risk	Source of assurance	Planned audit work
10	<p>Risk to financial sustainability</p> <p>The council has strong financial management which enables it to operate with a relatively low reserves position, however recent financial monitoring reports forecast a year end deficit for the council. The medium term financial plan highlights that significant savings will need to be achieved to address funding gaps. There is a risk to long term financial sustainability and the delivery of The Plan for North Lanarkshire.</p>	<ul style="list-style-type: none"> Well established and robust medium term financial planning process. Establishment of a Revenue Resources Budget with key principles which aim to ensure financial sustainability including development of a 3 year rolling budget. Development of a Use of Reserves Policy and continuous consideration of savings opportunities. Regular financial monitoring and reporting which includes identification of management action to ensure service delivery is within budget. Corporate Management Team focus on the requirement to manage within approved budgets and emphasis on ensuring sustainable recovery plans are put in place. 	<ul style="list-style-type: none"> Review the development of a 3 year budget process and the reserve strategy. Consider the 2020/21 revenue budget and required savings target. Review the financial monitoring during the year, including the use of reserves and delivery of planning savings.
11	<p>Changes to governance arrangements</p> <p>There has been some recent changes to the governance structure and delivery arrangements for the council's Arms Length External Organisations (ALEOs). There is a risk that the changes impact on the operation of the ALEOs and the robustness of the governance arrangements in place.</p>	<ul style="list-style-type: none"> The scheme of administration outlines arrangements which ensure operational, financial and strategic matters are reported to various council committees. Financial governance for ALEOs is well established and remains largely unchanged. It continues to give assurance over the financial position of the ALEOs and early warning of financial, operational and potential reputational risk to the council. 	<ul style="list-style-type: none"> Review the governance arrangements for ALEOs. Receipt of completed component audit questionnaires and, where appropriate, meetings with the auditors of material components.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit and is detailed in [Exhibit 2](#). All outputs will be published on our website: 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 officers to confirm factual accuracy.

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

Exhibit 2

2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	4 December 2019	18 December 2019
Management Report	29 May 2020	24 June 2020 (tbc)
Independent Auditor's Report	30 September 2020*	23 September 2020 (tbc)
Annual Audit Report	30 September 2020*	23 September 2020 (tbc)

* These dates represent the certification deadline for the 2019/20 annual accounts. However, we will agree an audit timetable to report the findings from the audit to those charged with governance prior to the certification of the annual accounts.

The audit of trusts registered as Scottish charities

8. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each register charity where members of North Lanarkshire Council are sole trustees, irrespective of the size of the charity. This applies to the JC McNaught Poor Children's Holiday Fund and the North Lanarkshire Council Educational Endowments.

9. There are no specific risks for these audits which we require to bring to your attention.

Audit fee

10. The proposed audit fee for the 2019/20 audit of North Lanarkshire Council has still to be confirmed. In determining the audit fee we will take account of the risk exposure of the 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 26 June 2020.

11. 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

Chief Executive and the Audit and Scrutiny Panel

12. 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.

13. The audit of the annual accounts does not relieve management, or the Audit and Scrutiny Panel as those charged with governance, of their responsibilities.

Appointed auditor

14. 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.

15. 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 and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

16. The annual accounts, which include the 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 North Lanarkshire Council and the associated risks
- assessing the key systems of internal control, and establishing the impact of any identified weaknesses
- 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.

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

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of the council and its group as at 31 March 2020 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 and adapted by the 2019/20 Code; and
- 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.

Other information in the annual accounts

18. 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.

19. We also review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in other information.

Materiality

20. 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.



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

Exhibit 3 Materiality values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure based on the latest audited accounts for the year ended 31 March 2019.	£14 million
Performance materiality – 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 50% of planning materiality. This is based on the high extent of judgement in the balances relating to non-current assets, pensions, accruals and provisions, the level of monetary errors identified in prior years, and the high volume of transactions processed.	£7 million
Reporting threshold (i.e. clearly trivial) – 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 2% of planning materiality.	£250,000

Source: Audit Scotland

22. We also set separate materiality for the remaining sundry trust with charitable status and the educational endowments as outlined in [Exhibit 4](#).

Exhibit 4 Materiality values

Trust	Planning materiality	Performance materiality	Reporting threshold
JC McNaught Poor Children's Holiday Fund	£72	£65	£4
North Lanarkshire Council Educational Endowments	£33,500	£20,000	£1,000



Source: Audit Scotland

Timetable

23. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 5](#).

Exhibit 5

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	24 June 2020 (tbc)
Submission of unaudited annual accounts with working papers package to audit	26 June 2020
Receipt of updated annual accounts for agreement of early audit changes	20 August 2020
Latest date for receipt of assurances from group's component auditors	24 August 2020
Issue of draft annual audit report for clearance	28 August 2020
Latest date for final clearance meeting with Head of Financial Solutions	4 September 2020
Agreement of audited unsigned annual accounts	
Issue of annual audit report, letter of representation and proposed independent auditor's report	9 September 2020
Consideration of audited annual accounts and audit reporting by those charged with governance	23 September 2020 (tbc)
Latest date for signing of independent auditor's report	30 September 2020

Source: Audit Scotland

Internal audit

24. Internal audit is provided by the in-house internal audit section at North Lanarkshire Council. As part of our planning process we carried out an early assessment of the internal audit function and concluded that it has sound documentation standards and reporting procedures in place and operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

Using the work of internal audit

25. 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.

26. From our initial review of internal audit we plan to place formal reliance on internal audit work on key controls for income / cash collection and housing benefits. We will also consider internal audit work on key controls within payroll / HR associated with the recruitment of employees and the maintenance of the council's establishment structure.

27. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including: performance management, digitalNL and change programme and housing investment programme.

Audit dimensions

28. 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

29. 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

30. 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 the council's financial sustainability in the 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 North Lanarkshire Council can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

31. 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

32. 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 of decision-making
- the quality and timeliness of financial and performance reporting.

Value for money

33. 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
- demonstrate that there is a clear link between money spent, output and outcomes delivered
- show that outcomes are improving.

Best Value

34. The Accounts Commission for Scotland 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.

35. 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 Accounts Commission for Scotland 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 for Scotland at least once in a five-year period.

36. The seven councils on which a BVAR will be published during the fourth year of the new approach are listed in [Exhibit 7](#). Reports will be considered by the Accounts Commission for Scotland in the period between March and November 2020.

Exhibit 7 2019/20 Best Value Assurance Reports



Aberdeenshire Council	Dundee Council
Argyle and Bute Council	Falkirk Council
City of Edinburgh Council	Moray Council
North Ayrshire Council	

Source: Audit Scotland

Strategic plan for the five year appointment

37. 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](#). During 2019/20 we will monitor the council's progress in implementing the actions from the BVAR. We have also brought forward our planned work on equalities from 2020/21 and will complete this during the year.

Exhibit 8 Strategic plan

Dimension	2016/17 & 2017/18	2018/19	2019/20	2020/21
Financial sustainability	Financial planning	Financial planning		
Financial management	Financial governance and resource management Financial reporting - <i>focus on reserves</i>	Financial and workforce planning		
Governance and transparency	Governance Organisational restructuring	Vision and leadership Governance, decision making and scrutiny Community engagement / empowerment	Equalities	
Value for money		Performance outcomes Transformational change Partnership working	Best Value Audit Report follow-up	Performance reporting

Source: Audit Scotland

Independence and objectivity

38. Auditors appointed by the Accounts Commission for Scotland 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.

39. The engagement lead (i.e. appointed auditor) for North Lanarkshire Council is Brian Howarth, Audit Director. The engagement lead for the sundry trust and educational endowments is Carole Grant, 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 North Lanarkshire Council or the charitable trusts.

Quality control

40. 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.

41. 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 Accounts Commission 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.

42. 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.

North Lanarkshire Council

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk