

# Orkney Islands Council

Annual Audit Plan 2019/20



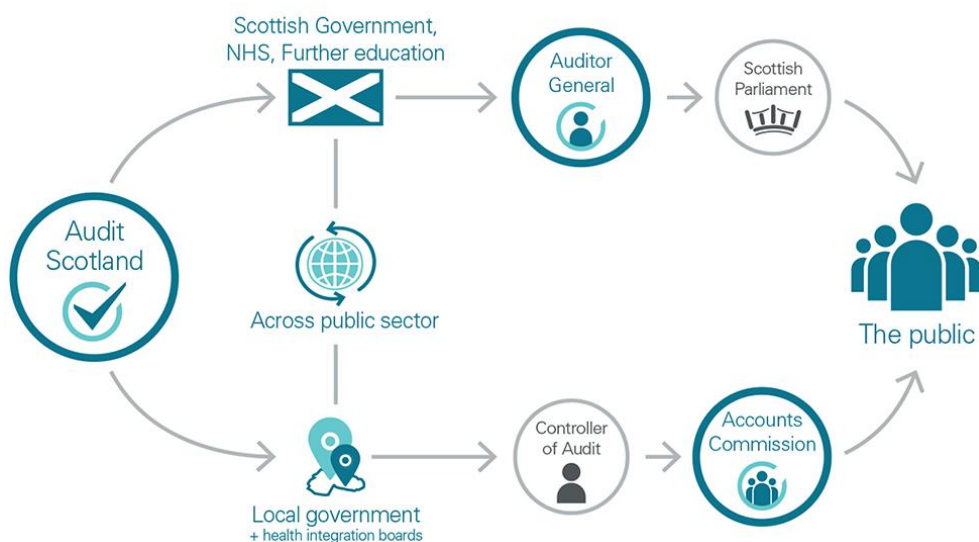
 AUDIT SCOTLAND

Prepared for Orkney Islands Council  
February 2020

## 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 Orkney Islands 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 Orkney Islands 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 Orkney Islands Council. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
<b>Financial statements 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>Evaluation of significant transactions that are outside the normal course of business.</p>

	Audit Risk	Source of assurance	Planned audit work
2	<p><b>Risk of fraud over income</b></p> <p>Orkney Islands Council receives a significant amount of income in addition to Scottish Government funding.</p> <p>The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<p>Effective budget monitoring and reporting by management.</p>	<p>Analytical procedures on income streams.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p>
3	<p><b>Risk of fraud over expenditure</b></p> <p>The Financial Reporting Council's <a href="#">Practice Note 10</a> requires consideration of the risk of fraud over expenditure. The extent and nature of expenditure, for example, welfare benefits, social care payments and grants means that there is an inherent risk of fraud.</p>	<p>Clear procedures in place for staff.</p> <p>Financial authorisation limits in place for authorising and approving expenditure.</p> <p>Budget monitoring and review with significant variances investigated and discussed with budget holders.</p>	<p>Review of work performed on the National Fraud Initiative matches.</p> <p>Assess the high-level key controls in areas of significant expenditure.</p> <p>Focused substantive testing of expenditure and housing benefit transactions.</p>
4	<p><b>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 provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Valuations carried out by external experts every 5 years for all assets (as part of rolling revaluation programme).</p> <p>Procurement and contract criteria ensure valuations are carried out by reputable valuers.</p> <p>Detailed discussions between valuers and Orkney Islands Council estates team.</p> <p>Detailed working papers retained to support asset reviews and impairments.</p>	<p>Review the appropriateness of the Council's accounting policies in these areas.</p> <p>Completion of 'review of the work of an expert' in accordance with ISA500 for the professional valuer.</p> <p>Focused substantive testing of asset valuations and asset useful lives.</p> <p>Focused substantive testing of provisions.</p>
5	<p><b>Value of Investments</b></p> <p>Several changes were made to the 2018/19 final accounts due to the Council adopting the new standard IFRS 9 – Financial Instruments.</p> <p>Further work should be undertaken to ensure full compliance with the new standard and reduce the risk of a material error within the balance sheet.</p>	<p>The Council continues to be pro-active to ensure appropriate implementation of IFRS 9 and continues to engage with its Investment and Treasury Advisers.</p>	<p>Review implementation of IFRS 9.</p> <p>Substantive testing of investment values at year end to ensure fairly stated.</p> <p>Review of financial instruments' disclosures.</p>


	Audit Risk	Source of assurance	Planned audit work
6	<p><b>Harbour Authority ear-marked balance</b></p> <p>The council has earmarked a proportion of the Harbour Reserve to ensure it can meet the decommissioning costs of the Flotta Oil Terminal. The sum which has been earmarked is based on a report prepared by consultants in 1997, updated for inflation.</p> <p>There is a risk that economic conditions and oil terminal operations have changed significantly since the consultants provided their initial estimate of costs, therefore the sum set aside may not be enough to meet the cost of any unexpected event.</p>	<p>The Council has obtained a more recent consultants report, issued in 2007 and based on 2006 prices which are consistent with the inflated values from the 1997 report.</p> <p>The Terminal Operator has provided assurance that they are content that the 2006 figures still appear to be reasonable but have indicated that they will commission a fresh report in 2020 and share the results of this with the Council</p>	<p>Review and comment on the appropriateness of the Council's updated valuation and accounting treatment.</p>

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#### Wider dimension risks

7	<p><b>Financial management</b></p> <p>The council has not developed a long-term financial plan for its strategic reserve fund. Longer term financial planning would improve the likelihood of achieving the strategic aims of that fund.</p>	<p>The Council is currently developing a long term (five to ten years) plan.</p>	<p>Monitor progress with preparing long term financial plan providing comment in our annual audit report 2019/20.</p>
8	<p><b>Financial management</b></p> <p>The council has a history of slippage in its capital programme due to unrealistic timescales and budgets. The original approved limit for capital expenditure during 2019/20 was £33.3 million, however, capital expenditure to date is £8.8 million. The projected underspend for the year is £7.2 million.</p> <p>There is a risk that ineffective direction and control of the capital investment programme may lead to rescheduling of projects which impact of service delivery intentions.</p>	<p>Re-profiling of the capital programme is underway.</p> <p>Internal Audit has carried out a review of the capital programme and the council plan to implement recommendations accordingly.</p>	<p>Monitor capital slippage and assess any actions taken to reduce slippage providing comment in our annual audit report 2019/20.</p>

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 <b>Audit Risk</b>	<b>Source of assurance</b>	<b>Planned audit work</b>
<p><b>9 Value for money</b></p> <p>The council's Change Programme aims to deliver significant savings of £3.8 million between 2017/18 and 2021/22. To date £1.5 million baseline savings have been approved. However, £2.3 million savings have yet to be identified.</p> <p>There is a risk that the planned savings will not be achieved by 2021/22.</p>	<p>The Council's Senior Management Team have been reviewing the Change Programme activities and projects to refocus the efforts of the team and deliver results.</p> <p>The outcome of the review will be considered by Council in tandem with the budget setting process for 2020/21.</p>	<p>Monitor progress with identifying and achieving savings, providing comment in our annual audit report 2019/20.</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 Orkney Islands Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer 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 2019/20 Audit outputs

<b>Audit Output</b>	<b>Target date</b>	<b>Committee Date</b>
Annual Audit Plan	31 March 2020	6 February 2020
Management Report	30 June 2020	4 June 2020
Annual Audit Report	30 September 2020	24 September 2020
Signed Independent Auditor's Report	30 September 2020	25 September 2020

Source: Audit Scotland

**8.** The council administers one trust with charitable status. The council also prepares group accounts which incorporate the following:

- three subsidiaries – Orkney Towage Company Limited, Orkney Ferries Limited and Pickaquoy Centre Trust
- one associate – Hammars Hill Energy Ltd
- two joint ventures – Orkney IJB and Orkney Research and Innovation campus

**9.** We will perform the audit of the council's charitable trust and group accounts in parallel with the audit of Orkney Islands Council's financial statements. We will liaise with the component auditors appropriately. In addition, the council accounts incorporate the financial results of the Orkney College. 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 Orkney Islands Council is £190,990 (2018/19: £186,000). Included in the fee is the sum of £1,000 (2018/19: £1,000) for the audit of Orkney Islands Council General Charitable Trust.

**11.** In determining the audit fee we have taken account of the risk exposure of Orkney Islands 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, by 30 June 2020.

**12.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

## Responsibilities

### Monitoring and Audit Committee and Accountable Officer

**13.** 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.

**14.** The audit of the annual accounts does not relieve management or the Monitoring and Audit Committee as those charged with governance, of their responsibilities.

### Appointed auditor

**15.** Our responsibilities as independent auditor 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.

**16.** Auditors in the public sector give an independent opinion on the financial statements and other specified 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

## Annual accounts

**17.** 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 Orkney Islands 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 Orkney Islands 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.

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

- give a true and fair view of the financial position of Orkney Islands Council and its group as at 31 March 2020 and its expenditure and income for the year then ended
- have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2019/20 Code of Practice on Local Authority Accounting in the United Kingdom (the Code).



characteristics



responsibilities



principal activities



risks



governance arrangements

## Other information in the annual accounts

**19.** 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.

**20.** 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.

## Materiality

**21.** 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.

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

### Exhibit 3 Materiality values



Materiality	Amount
<b>Planning materiality</b> – 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 of the latest audited accounts for 2018/19.	£1.550 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 50% of planning materiality.	£0.775 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 1% of planning materiality.	£0.015 million

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 audited accounts. We have included an agreed timetable at [Exhibit 4](#).

### Exhibit 4 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual report and accounts by those charged with governance	31 August 2020
Latest submission date of unaudited annual report and accounts with complete working papers package	30 June 2020
Latest date for receipt of assurances from Group's Component Auditors	30 June 2020
Latest date for final clearance meeting with the Head of Finance	31 August 2020
Agreement of audited unsigned annual accounts and issue of Annual Audit Report to those charged with governance	17 September 2020
Signed approval of accounts by key officers and members	24 September 2020
Independent auditor's report signed	25 September 2020

## Internal audit

**24.** Internal audit is provided by the Internal Audit section of Orkney Islands Council overseen by a Chief Internal Auditor. 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). We will report any significant findings to management on a timely basis.

## 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. We plan to consider the findings of the work of internal audit to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

**26.** From our initial review of internal audit plans we plan to place formal reliance on internal audit work in the following areas:

- Council tax
- Payroll
- Capital programme slippage.

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

- Burial grounds
- Corporate Governance / Risk Management
- Computer audit
- Statutory performance indicators
- Stock counts.

## 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 5](#).

## Exhibit 5

### 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.

**30.** Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

#### Financial sustainability

**31.** 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 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 there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

#### Financial management

**32.** 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 arrangements are in place to ensure systems of internal control are operating effectively
- the effectiveness of budgetary control system in communicating accurate and timely financial performance can be demonstrated

- how Orkney Islands Council has assured itself that its financial capacity and skills are appropriate
- whether there are appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

### Governance and transparency

**33.** 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 Orkney Islands Council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including risk management and 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

**34.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether Orkney Islands Council can demonstrate:

- value for money in the use of resources
- there is a clear link between money spent, output and outcomes delivered.
- that outcomes are improving.
- there is sufficient focus on improvement and the pace of it.

### Best Value

**35.** 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.

**36.** 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.

**37.** Orkney Islands Council received a Best Value Assurance Report in December 2017. The Council's response to the Accounts Commission's recommendations, in the form of the Best Value Response Plan, was approved in April 2018.

**38.** During 2018/19 we followed up the council's progress in implementing our recommendations. Exhibit 6 details the recommendations for improvement and progress reported by the council at the end of September 2019.

## Exhibit 6

### Progress in implementing best value recommendations

BVAR Recommendation	Progress in implementing each recommendation (September 2019)
<p>The council must maintain the current pace of improvement and ensure it makes progress with the following:</p>	
<p>Developing a detailed workforce plan</p>	<p>The council's Corporate Workforce Plan was approved by the Policy and Resources Committee on 23 April 2019. Individual Service Plans for 2019-22 are being presented for approval to the relevant committees in September 2019 and these will include service-specific workforce actions linked to the overarching council Workforce Plan.</p>
<p>Managing capital projects effectively to avoid slippage and the negative impact on delivering strategic priorities.</p>	<p>Concerto is now a live system within asset and property management and is fully integrated with the council's financial system Integra.</p> <p>Updated guidance on the operation of the Capital Project Appraisal process has been developed and revised, and was presented to the Senior Management Team in 2018. In 2019/20, further guidance is being developed in association with finance colleagues which should link into the planned agreement of long-term capital programme priorities and the sequence of delivery.</p>
<p>Longer term financial planning to ensure the sustainability, feasibility and practicalities of current spending plans. This should be done with reference, also, to the Strategic Reserve Fund.</p>	<p>A long-term Financial Plan for 2018/19 to 2029/30 was approved in February 2019.</p>
<p>The council must ensure it makes progress with the implementation of the IT Strategy and Digital Strategy, including the associated capital programme and completion of the review of capacity.</p>	<p>The council is making positive progress with the Digital Strategy Delivery Plan (2018-2020). Majority of actions complete with 10 actions still to progress. The Council is also making progress with the IT Strategy Delivery Plan, with 14 of the 31 actions complete.</p>
<p>To support a culture of improvement, the council should build on the self-evaluation work already in place in services and further develop a corporate approach</p>	<p>A revised approach to the How Good is Our Council? self-assessment model was approved by the Monitoring and Audit Committee in November 2018. This has been rolled out at service level during 2019 and used to inform the corporate level self-assessments undertaken in</p>

BVAR Recommendation	Progress in implementing each recommendation (September 2019)
	August 2019, as well as contributing to the development of Service Plans for 2019-22.
The council should build on its good examples of community engagement and participation to improve consistency of approach across all the communities, including those that are 'hard to reach'	<p>In recent years the third sector has been commissioned to carry out "place standard" consultation in the isles to inform the council's first Locality Plan and has conducted two participatory budgeting exercises to distribute Community Choices funding under the banner "Your Island Your Choice"</p> <p>A further 5 surveys have been issued in respect of the Orkney Opinions pilot with good response rates and positive feedback from managers. Funding has been found to maintain Orkney Opinions during 2019/20.</p>
The council should set out how its activities will contribute to improved outcomes for communities so that it can evidence and monitor the impact.	The Council Plan 2018-23 sets out the intended outcomes for each strategic priority and for each individual action. Completion of refreshed service plans is timed for completion in September 2019.
The council and its community planning partners should ensure clear performance management arrangements are in place to demonstrate that they are making progress towards delivering positive outcomes for the community.	The SMT has agreed a revised Strategic Planning and Performance Framework and this is being presented to the Monitoring and Audit committee in September 2019. The Local Government Benchmarking Framework Indicators were reported to Service Committees in April 2019 for Elected Member scrutiny.
The council should consider how it can enhance its councillor training and development programme and encourage better uptake by councillors of personal development opportunities.	A review of the councillors Induction Programme was undertaken in October 2018. Feedback has been collated and a programme is in development, due to commence in Autumn 2019.

**39.** The work planned in Orkney Islands Council this year will focus on monitoring progress against the council's Best Value Response Plan with particular regard to whether the council can demonstrate what difference they are making in respect of improved outcomes and the realisation of efficiencies and workforce planning. The results of this work will be reported in the Annual Audit Report.

**40.** 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 in the period between March and November 2020.

## Exhibit 7

### 2019/20 Best Value Assurance Reports



Aberdeenshire Council

Dundee Council

Argyll and Bute Council

Falkirk Council

City of Edinburgh Council

Moray Council

North Ayrshire Council

Source: Audit Scotland

## Independence and objectivity

**41.** 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.

**42.** The engagement lead (i.e. appointed auditor) for Orkney Islands Council is Gillian Woolman, Audit Director. 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 Orkney Islands Council.

## Quality control

**43.** International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires a system of quality control to be 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.

**44.** 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) has been commissioned to carry out external quality reviews.

**45.** 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.



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