

# Aberdeen City Council

Annual Audit Plan 2022/23



 AUDIT SCOTLAND

Prepared for Aberdeen City Council  
May 2023

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# Introduction

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## Summary of planned audit work

**1.** This document summarises the work plan for our 2022/23 external audit of Aberdeen City Council (the council). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual accounts, leading to an independent audit opinion
- independent audit opinions on other statutory information published within the annual accounts including the Management Commentary, the Annual Governance Statement and the Remuneration Report
- consideration of arrangements in relation to Best Value and wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return
- review of the council's arrangements for preparing and publishing statutory performance information.

## Audit appointment

**2.** We are pleased to be appointed as the external auditor of the council and its charities for the period 2022/23 to 2026/27 inclusive. You can find details of your audit team at [Appendix 1](#).

**3.** In the first year of the audit appointment, we invest significant time gaining an understanding of your organisation and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

**4.** The audit team will actively engage with you over the course of the audit to ensure our work continues to be focused on risk.

## Adding value

**5.** We aim to add value to the council through our external audit work by being constructive and forward looking, identifying and encouraging good practice and by making recommendations. In so doing, we will help the council promote improved standards of governance, better management and decision making and more effective use of resources.

## Respective responsibilities of the auditor and Aberdeen City Council

6. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and the council. Key responsibilities are summarised below.

### Auditor responsibilities

7. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

8. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the wider scope arrangements in place at the council. In doing this, we aim to support improvement and accountability.

### Aberdeen City Council's responsibilities

9. The council is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. The council has 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 deliver their objectives.

# Financial statements audit planning

## Introduction

**11.** The annual accounts are an essential part of demonstrating the council's stewardship of resources and its performance in the use of those resources.

**12.** We focus our work on the areas of highest risk. As part of our planning process, we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

## Materiality

**13.** The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance that the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

## Materiality levels for the 2022/23 audit

**14.** We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for the council are set out in [Exhibit 1](#).

## Exhibit 1

### 2022/23 Materiality levels for Aberdeen City Council

Materiality	Amount
<p><b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of the council's operations. For the year ended 31 March 2023, we have set our materiality at 1.5% of gross expenditure based on the audited financial statements for 2021/22.</p>	£14.7 million
<p><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 could indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 65% of planning materiality.</p>	£9.6 million

Materiality	Amount
<b>Reporting threshold</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£250,000

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**15.** Our risk assessment draws on our cumulative knowledge of the council, its major transaction streams, key systems of internal control and risk management processes. It is informed by our discussions with management, consideration of the work of internal audit and a review of supporting information.

**16.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.

**17.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

### Exhibit 2

#### 2022/23 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Sources of assurance	Planned audit response
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>Owing to the nature of this risk, assurances from management are not applicable in this instance.</li> </ul>	<ul style="list-style-type: none"> <li>Assess the design and implementation of controls over journal entry processing, make inquiries of relevant officers about inappropriate or unusual activity relating to the processing of journal entries and other adjustments and consider the need and extent of detailed journal entry testing.</li> <li>Evaluate significant transactions outside the normal course of business.</li> <li>Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> </ul>

Significant risk of material misstatement	Sources of assurance	Planned audit response
<p>This risk also applies to the council's charities. Similar planned work will be carried out.</p>		<ul style="list-style-type: none"> <li>• Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>• Focused testing of accounting accruals and prepayments.</li> </ul>
<p><b>2. Risk of fraud over expenditure recognition</b></p> <p>In line with Practice Note 10: <i>Audit of financial statements and regularity of public sector bodies in the United Kingdom</i>, most public bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure. We have evaluated the council's significant expenditure streams. Some significant expenditure areas, including staff costs, interest payments and non-cash costs such as depreciation and transactions with the integration joint board, are not considered areas of risk. However, due to its scale, we have not rebutted the council's remaining expenditure (approx. £360m of a total £1,250m) and have identified a risk that expenditure may be misstated.</p> <p>Risk of fraud over expenditure has been rebutted in respect of the council's charities.</p>	<ul style="list-style-type: none"> <li>• Sound budgetary control and monitoring arrangements.</li> <li>• Robust controls over expenditure and payment processes.</li> </ul>	<ul style="list-style-type: none"> <li>• Analytical procedures on income and expenditure streams.</li> <li>• Establishing and testing the operation of key controls.</li> <li>• Detailed testing of revenue transactions, including cut-off testing, focusing on the areas of greatest risk.</li> </ul>

**18.** As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statements*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk because the majority of the council's income comes from Scottish Government General Revenue Grant and other grant funding bodies which can be confirmed with third party confirmations. Other key revenue streams include council tax, non-domestic rates income and housing rents which are easily verifiable in total terms. In addition, the council's other income streams comprise of a high volume of low-value transactions and we have concluded there are limited opportunities and incentives for management to manipulate the recognition of income in the financial statements to a material effect.

**19.** As a result, we have not incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

### Other areas of audit focus

**20.** As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

**21.** The areas of specific audit focus are:

- **Estimation in the valuation of land and buildings:** The value of the council's land and buildings at 31 March 2022 was approx. £2.8 billion, including common good properties. Valuations are carried out by an in-house valuer on a five-year rolling programme basis.

There is a significant degree of subjectivity in the valuation of land and buildings due to the assumptions made by the valuer and because of the rolling programme basis of valuation, there is a risk that the carrying value of assets not revalued in the year do not reflect their current value. Where the differences in value are likely to be significant, this increases the risk of material misstatement in the financial statements. Our work in this area includes using the work of an expert. In this case, we will draw assurance from the work of the valuer.

- **The value of the net pension liability:** There is a degree of subjectivity in the measurement and valuation of the net pension liability due to the specialist and management assumptions adopted. Changes in the assumptions could result in material changes in the valuation which amounted to £118 million at 31 March 2022. Our work in this area also includes using the work of an expert. In this case, we draw assurances from the work of the actuary.
- **The value of the bonds:** The council issued £370 million of bonds on the London Stock Exchange in 2016 as part of a strategy to finance its capital investment programme. There is a degree of subjectivity in the indexation assumptions used in the valuation of the bonds, the calculation of the effective interest rate and the associated accounting entries. Changes in these assumptions could result in material changes in the valuation. Our work will



focus on the estimates used by management in determining valuations and disclosures for inclusion in the annual accounts.

- **Implementation of a replacement social work case management system:**  
The council replaced its social work case management system during 2022/23. In addition to case recording, the system's functionalities enable the council to manage payments to external care providers and raise invoices to service users who are required to contribute towards their care. The scale of financial transactions processed by the system is material to the council's financial statements and consequently, there is a risk of misstatement if the data transfer to the new system is incomplete and/or the system is not operating correctly. We will review the council's project management arrangements in this area to ensure that appropriate operational and financial assurances were considered and signed off by management before final approval for implementation of the live system was provided.

## Group Consideration

**22.** As group auditors, we are required under International Standard on Auditing (ISA) (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

**23.** Our planned audit approach for the components is informed by our assessment of risk at the component level and our consideration of the size and nature of assets, liabilities and transaction streams.

**24.** The council has a group which comprises component entities, including subsidiaries, associates and joint ventures. The larger components of the group, namely Aberdeen Common Good and Aberdeen City Integration Joint Board are both within our audit portfolio as allocated by the Accounts Commission. We can therefore draw assurance from our work on those audits for the purpose of our group audit opinion.

**25.** While the audits of the financial information of the other components are performed by other auditors, we do not plan to place reliance on the work of those auditors. We will however consider the assurances the council obtains for its group accounts including year end reconciliations and the consolidation process.

**26.** Due to the level of intra-group transactions managed by the council which are eliminated on consolidation, group expenditure is not significantly different from the council's single entity expenditure and therefore we did not consider it necessary to set separate materiality values for the group accounts.

## Audit of the trusts registered as Scottish charities

**27.** 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 registered charity where members of the council are sole trustees, irrespective of the size of the charity.

**28.** Aberdeen City Council members are sole trustees for seven trusts registered as Scottish charities, with total assets of some £8 million. Common control is one of the criteria which permits these trusts to be combined within a single set of connected accounts for audit purposes. 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.

**29.** Other than a risk of management override of controls which has also been identified as a risk in respect of the council's annual accounts, no specific planning risks were identified in respect of the charity's accounts.

### Materiality levels for the 2022/23 audit of trusts registered as Scottish charities

**30.** Materiality levels for the trusts are set out in [Exhibit 3](#). A lower secondary materiality figure has been set for the Statement of Financial Activities. We can set lower, specific materiality levels for certain classes of transaction, account balances or disclosures where lesser amounts could influence the decisions of the users of the financial statements. We recognise that transactions with payments are of importance to the users of the financial statements and we set specific materiality levels as shown in [Exhibit 3](#)

#### Exhibit 3

#### 2022/23 Materiality levels for Aberdeen City Council Charitable Trusts

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
<b>Overall materiality</b>	£160,000 (Based on 2% of audited 2021/22 net asset value)	£120,000 (Based on 75% of planning materiality)	£8,000 (Based on 5% of planning materiality)
<b>Secondary materiality (for the Statement of Financial Activities)</b>	£5,000 (Based on 2% of audited 2021/22 expenditure)	£3,750 (Based on 75% of planning materiality)	£250 (Based on 5% of planning materiality)

Source: Audit Scotland

# Wider Scope and Best Value

## Introduction

**31.** The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

**32.** In summary, the four wider scope areas cover the following:

- **Financial management** means having sound budgetary processes. We will consider the arrangements to secure sound financial management including the strength of the financial management culture, accountability and arrangements to prevent and detect fraud, error and other irregularities.
- **Financial sustainability** – 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).
- **Vision, leadership and governance** – we conclude on the council's arrangements in place to deliver its vision, strategy and priorities. We also consider the effectiveness of its governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how the council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

## Wider scope risks

**33.** We have identified wider scope audit risks in the areas set out in [Exhibit 4](#). This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks.

### Exhibit 4

#### 2022/23 Wider scope risks

Description of risk	Sources of assurance	Planned audit response
<p><b>1. Financial sustainability</b></p> <p>The council's revenue budgeted expenditure for 2022/23 is approx. £540 million. This reflects proposed savings and efficiencies of some</p>	<ul style="list-style-type: none"> <li>• Regular budget monitoring.</li> <li>• Quarterly management accounts.</li> </ul>	<ul style="list-style-type: none"> <li>• Discussion with officers.</li> <li>• Continue to monitor the financial position throughout the year and provide an update in our</li> </ul>

Description of risk	Sources of assurance	Planned audit response
<p>£30 million. Longer term, the council's funding gap shortfall, based on a central scenario, increases from £50 million in 2023/24 to £130 million in 2027/28.</p> <p>Financial sustainability remains a risk with ongoing financial pressures in the short to medium term. This includes inflationary pressures on contracts, the impact of agreed pay awards, supply chain volatility and energy costs.</p> <p>The council has been reducing its cost base in recent years. It needs to deliver efficiencies to balance the budget, otherwise there will be a need to draw on reserves.</p> <p>With ring-fenced funding, and larger scale structural change on the horizon through the development of the National Care Service, there are mounting pressures on the sustainability of council services.</p>	<ul style="list-style-type: none"> <li>• Medium term financial planning arrangements.</li> </ul>	<p>2022/23 Annual Audit Report</p> <ul style="list-style-type: none"> <li>• Consider the long-term affordability of budget decisions.</li> </ul>

Source: Audit Scotland

**34.** Our planned work on our wider scope responsibilities is risk based and proportionate and in addition to local risks we consider challenges which are impacting the public sector as a whole. In 2022/23, we will consider audited bodies' arrangements in the following areas:

- **Climate change** – The public sector has a key role to play in ensuring that national climate change targets are met and in adapting the impacts of climate change. The Accounts Commission is developing a programme of work on climate change. As part of this work, auditors will initially focus on a body's arrangements for responding to climate change e.g. whether the council has developed a strategy and action plan, any targets set and how they are being monitored and reported.
- **Cyber security** - There continues to be a significant risk of cyber-attacks to public bodies, and it is important that they have appropriate cyber security arrangements in place. A number of recent incidents have demonstrated the significant impact that a cyber-attack can have on both the finances and operation of an organisation. In our 2022/23 audit, we will consider the council's arrangements for managing and mitigating such risks.

## Best Value

**35.** Under the 2021 [Code of Audit Practice](#), the audit of Best Value in councils is fully integrated within our annual audit work.

**36.** Best Value at Aberdeen City Council will be assessed over the period of the audit appointment and will include an annual evaluation of the council's approach to demonstrating improvement in its strategic priorities and public performance reporting. We will also follow up findings reported previously on Best Value to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

**37.** Our annual work on Best Value will include thematic reviews as directed by the Accounts Commission. In 2022/23, the thematic review across the sector will be on the effectiveness of council leadership, since the elections in May 2022, in developing new local strategic priorities. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

**38.** At least once every five years, the Controller of Audit will report to the Accounts Commission on a council's performance in meeting its Best Value duties. The first year of the programme will run between October 2023 to August 2024 and will cover the councils listed in [Exhibit 5](#).

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### Exhibit 5 Controller of Audit reports

Falkirk	South Ayrshire
Moray	Dumfries and Galloway
Clackmannanshire	West Dunbartonshire
Orkney Islands	Dundee City

Source: Audit Scotland

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# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**39.** All Annual Audit Plans and reports, as detailed in [Exhibit 6](#), 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).

**40.** 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.

**41.** We will provide an independent auditor's report to the council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the council and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**42.** [Exhibit 6](#) outlines the target dates for our audit outputs. In order to assist the council in the release of its annual reporting which is treated as a market announcement for the purposes of the London Stock Exchange, we aim to issue the independent auditor's report by 31 July 2023. This date is substantially in advance of the statutory deadline of 30 September 2023.

## Exhibit 6 2022/23 Audit outputs

Audit Output	Target date for issue	Planned date for consideration by Audit, Risk and Scrutiny Committee
Annual Audit Plan	31 March 2023	11 May 2023
Independent Auditor's Report	By 31 July 2023	By 31 July 2023
Annual Audit Report	By 31 July 2023	By 31 July 2023
Best Value Management Report	31 August 2023	14 September 2023



Source: Audit Scotland

## Timetable

**43.** To support an efficient audit, we have included a proposed timetable for the audit at [Exhibit 7](#) that has been discussed with management. An additional meeting of the council's Audit, Risk and Scrutiny Committee is being scheduled for July 2023 to consider the audited accounts. The proposed timetable assumes the committee will meet on 20 July 2023. There may be some amendments to the timetable when the actual date is confirmed.

**44.** We intend to take a hybrid approach to the 2022/23 audit with a blend of onsite and remote working. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 7 Proposed annual accounts timetable

 Key stage	 Provisional Date
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	Annual Accounts – 5 May 2023 Working papers – 12 May 2023
Consideration of the unaudited annual accounts by those charged with governance	11 May 2023
Latest date for final clearance meeting with the Chief Officer – Finance	23 June 2023
Issue of draft Letter of Representation and proposed Independent Auditor's Report	30 June 2023
Agreement of audited and unsigned annual report and accounts	7 July 2023
Issue of Annual Audit Report to those charged with governance.	13 July 2023 (assuming ARSC meeting is scheduled for 20 July 2023)
Signed Independent Auditor's Report	By 31 July 2023

Source: Audit Scotland

## Audit fee

**45.** In determining the audit fee, we have taken account of the risk exposure of the council and the planned management assurances in place. The proposed audit fee for 2022/23 is £507,010 (2021/22 £451,620). This is split between the council £497,010 (2020/21 £441,620) and the charitable trusts £10,000 (2021/22 £10,000).

**46.** Our fees have increased in 2022/23 and this is a reflection of the current audit market and the rising costs in delivering high quality audit work. There are increased regulatory expectations and risks placed on audit and its quality, as well as a widening in the scope of work audit must cover.

**47.** In setting the fee for 2022/23, we have assumed that council has effective governance arrangements and will prepare comprehensive and accurate accounts for audit in line with the proposed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit and where our audit cannot proceed as planned, a supplementary fee may be levied.



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# Other matters

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## Internal audit

**48.** It is the responsibility of the council to establish adequate internal audit arrangements. Services are provided by the chief internal auditor of Aberdeenshire Council under a shared service arrangement.

**49.** We intend to draw general assurance from internal audit when assessing the council's governance arrangements and our wider scope responsibilities. We are not currently planning to use the work of internal audit to provide assurance for our audit procedures on the financial statements.

## Independence and objectivity

**50.** Auditors appointed by the Account Commission 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.

**51.** 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 Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**52.** The appointed auditor for the council is Michael Oliphant, Audit Director and for the council's charities, it is Anne MacDonald, Senior Audit Manager. Auditing and ethical standards require appointed auditors 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 audits of the council or its charities.

## Audit Quality

**53.** Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

**54.** Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.

**55.** ISQC(UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM(UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

**56.** Audit Scotland is committed to delivering high quality audits. 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 supplementary guidance) issued by Audit Scotland and approved by the Accounts Commission. 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 England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

**57.** 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 leads.

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# Appendix 1. Your audit team

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**58.** The audit team involved in the audit of Aberdeen City Council have significant experience in public sector audit.

Name	Position
Michael Oliphant <a href="mailto:moliphant@audit-scotland.gov.uk">moliphant@audit-scotland.gov.uk</a>	Audit Director/Engagement Lead
Anne MacDonald <a href="mailto:amacdonald@audit-scotland.gov.uk">amacdonald@audit-scotland.gov.uk</a>	Senior Audit Manager / Engagement Lead for Aberdeen City Council Charitable Trusts
Colin Morrison <a href="mailto:cmorrison@audit-scotland.gov.uk">cmorrison@audit-scotland.gov.uk</a>	Senior Auditor
Hema Devan <a href="mailto:hdevan@audit-scotland.gov.uk">hdevan@audit-scotland.gov.uk</a>	Auditor

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**59.** The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.

# Aberdeen City Council

## Annual Audit Plan 2022/23

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

[www.audit-scotland.gov.uk/accessibility](http://www.audit-scotland.gov.uk/accessibility)

For the latest news follow us on social media or [subscribe to our email alerts.](#)



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