

Dundee City Council

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for Dundee City Council
March 2024

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Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2023/24 external audit of Dundee City Council (the council). The main elements of the audit include:

- evaluation of the key controls within the main accounting systems
- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Management Commentary, the Annual Governance Statement, and the audited part of the Remuneration Report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- consideration of Best Value arrangements
- review of the council's arrangements for preparing and publishing statutory performance information

provision of an Independent Auditor's Report expressing opinions on the different elements of the annual accounts and an Annual Audit Report setting out conclusions on the wide scope areas

- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return.

Respective responsibilities of the auditor and the council

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

Auditor responsibilities

3. 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.

4. 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 wider scope arrangements in place within the council. In doing this, we aim to support improvement and accountability.

Dundee City Council's responsibilities

5. The council is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

6. The council also has responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation, and establishing effective arrangements for governance and propriety that enable them to deliver their objectives.

7. The audit of the annual accounts does not relieve management or the Scrutiny Committee, as those charged with governance, of their responsibilities.

Communication of fraud or suspected fraud

8. In line with the ISA (UK) 240 (*The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*), in presenting this plan to the Scrutiny Committee we seek confirmation from those charged with governance of any instances of actual, suspected or alleged fraud that should be brought to our attention. Should members of the committee have any such knowledge or concerns relating to the risk of fraud within Dundee City Council, we invite them to communicate this to the appointed auditor for consideration. Similar assurances will be sought as part of the audit completion process.

Adding Value

9. We aim to add value to the council by tailoring audit work to the circumstances of the council and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Scrutiny Committee; and by recommending and encouraging good practice. In so doing, we intend to help the council promote improved standards of governance, better management and decision making, and more effective use of resources.

Annual accounts audit planning

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

11. As part of our audit we perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

12. We focus our work on the areas of the 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 2023/24 audit

14. We assess materiality at different levels as described in [Exhibit 1](#) on page [6](#) which sets out the 2023/24 materiality values for Dundee City Council's group.

Exhibit 1**2023/24 Materiality levels for Dundee City Council's group**

Materiality	Amount
<p>Planning materiality: 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 2024 we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2022/23.</p>	£19.6 million
<p>Performance materiality: 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 50% of planning materiality.</p>	£9.8 million
<p>Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.</p>	£0.5 million

Source: Audit Scotland

Significant risks of material misstatement and other risks of material misstatement for the 2023/24 financial statements

15. Our risk assessment draws on our cumulative knowledge of the council and consideration of its major transaction streams, key systems of internal control and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees and review of other relevant 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 identify significant risks of material misstatement to the financial statements. These are the risks which have the greatest impact on our planned audit procedures. We also identify any other non-significant risks of material misstatement that require a specific audit response over and above our standard audit procedures. [Exhibit 2](#) on page 7 summarises the nature of these risks, the sources of assurance from management arrangements, and the further audit procedures we plan to perform to gain assurance over these risks.

Exhibit 2**Significant and non-significant risks of material misstatement for the 2023/24 financial statements**

Nature of Risk	Sources of assurance	Planned audit response
Significant risks of material misstatement		
<p>1. Risk of material misstatement due to fraud caused by management override of controls</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>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> • Assess the design and implementation of controls over journal entry processing. • Make enquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. • Test journals at the year-end and post-closing entries and focus on significant risk areas. • Consider the need to test journal entries and other adjustments during the period. • Evaluate significant transactions outside the normal course of business. • Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year. • Substantively test income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Test accounting accruals and prepayments focusing on significant risk areas.
<p>2. Estimation in the valuation of Other Land and Buildings (OLB)</p> <p>The valuations of OLB assets are significant estimates. Valuations are based on specialist and management assumptions and changes in</p>	<ul style="list-style-type: none"> • Valuations are carried out by the council's Royal Institute of Chartered Surveyors (RICS) registered valuers, in accordance with the RICS Valuation Global Standards (Red Book), effective from 31 January 2020, 	<ul style="list-style-type: none"> • Review the information provided to the internal valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of the professional valuer. • Obtain an understanding of the management's involvement in the valuation process to

Nature of Risk	Sources of assurance	Planned audit response
<p>these can result in material changes to valuations.</p> <p>All OLB assets are revalued on a five-year rolling basis. Values may also change year on year, and it is important that the council ensures the financial statements accurately reflect the value of OLB.</p>	<p>incorporating the IVSC International Valuation Standards. Application of the Global Standards are carried out with reference to the RICS Valuation – Global Standards 2017 jurisdiction guide: UK, 1st Edition.</p> <ul style="list-style-type: none"> • The revaluation exercise is also carried out in accordance with the recommendations of CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (“the Code”). • Any subjectivity is applied within the parameters of professional standards and the analysis of relevant empirical evidence and its application thereof. 	<p>assess if appropriate oversight has occurred.</p> <ul style="list-style-type: none"> • Test the asset register records against the annual valuation report to ensure asset valuations and useful lives are accurately reflected. • Sample testing of valuations and lives of individual assets revalued during 2023/24, and agreement of related accounting entries. • Examine management’s assessment of fair value of assets not subject to full revaluation in 2023/24. We will critically assess if this is based on expert valuer’s opinion and assess the appropriateness of any assumptions.

Other non-significant risks of material misstatement

3. Estimation in the valuation of Dwellings

The valuations of dwellings are significant estimates. Valuations are based on a specialist beacon approach and management assumptions, changes in which can result in material changes to valuations.

A valuation of dwellings is being undertaken during 2023/24 as part of the council’s 5 year rolling programme and the results of the valuation exercise will be reflected in the annual accounts.

- Use of clearly defined methodologies and procedures including experts, as appropriate, when making significant estimations and judgements.
- Review the information provided to the internal valuer to assess for completeness.
- Evaluate the competence, capabilities, and objectivity of the professional valuer.
- Obtain an understanding of the management’s involvement in the valuation process to assess if appropriate oversight has occurred.
- Test the asset register records against the annual valuation report to ensure asset valuations and useful lives are accurately reflected.
- Sample testing of valuations and lives of assets revalued

Nature of Risk	Sources of assurance	Planned audit response
<p>4. Estimation in the valuation of pension assets and liabilities</p> <p>Actuarial estimates are a complex combination of liabilities over significant future periods based on life expectancy, CPI growth and discounting (based on corporate bond rates).</p> <p>Assets are based on an individual employer body's share of assets at the last triennial valuation of the pension fund. Roll forward adjustments are made to members data and to asset valuations.</p> <p>There is a risk that small changes in the assumptions used can lead to large changes in the valuations, creating a risk of material misstatement in the annual accounts.</p>	<ul style="list-style-type: none"> • Use of professional actuaries appointed by the Pension Fund to value pension adjustments required by IAS19. • Actuarial valuations are reviewed by qualified finance staff for reasonableness including confirmation of the accuracy of the source data used to produce them. 	<p>during 2023/24, and agreement of related accounting entries.</p> <ul style="list-style-type: none"> • Assess the scope, independence and competence of the professionals engaged in providing estimates for pensions. • Review the appropriateness of actuarial assumptions and results including comparison with other councils and the pension fund as a whole. • Establish officers' arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary by the council.

Source: Audit Scotland

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. The majority of the council's income comes from Scottish Government grant funding which can be confirmed with correspondence. Other key revenue streams include council tax, non-domestic rates and housing rents which are verifiable in total terms. We have rebutted this risk because while the possibility of fraud exists, there are limited opportunities and incentives for management to manipulate the way income is recognised due to the nature of the above income streams.

19. In line with Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have also rebutted this risk as there are limited opportunities and incentives for management to manipulate the way expenditure is recognised. A significant level of expenditure is verifiable in total terms by third party confirmation. Although there is a material residual balance, most expenditure

is in low-risk areas where individual transactions are well-controlled (for example salaried staff costs in a well-defined grading system) and individual transactions are relatively small in scale. As a result they are unlikely to result in a material misstatement in the financial statements

20. Our audit testing is directed towards testing significant and unusual transactions and towards assessing accounting estimates to address any residual risk, as part of our standard fraud procedures. We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

Group Consideration

21. 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.

22. The council has a group which comprises component entities, including subsidiaries, associates and joint ventures. Dundee City Integration Joint Board is the only significant component and Audit Scotland is also the appointed auditor to both the IJB and NHS Tayside. We will undertake work to gain assurance over the funding and expenditure (which is taken from financial reports of the council and NHS Tayside). The audits of the financial information of some of the other components are performed by other auditors. We will obtain sufficient appropriate audit evidence in relation to the consolidation process, including analytical review and group auditor assurances for significant components, on which to base our group audit opinion.

Audit of Management Commentary, Annual Governance Statement, and audited part of the Remuneration Report

23. In addition to the appointed auditor's opinion of the financial statements, the Accounts Commission prescribes that the appointed auditor should provide opinions as to whether the Management Commentary, Annual Governance Statement, and audited part of the Remuneration Report, have been compiled in accordance with the appropriate regulations and frameworks and are consistent with the financial statements.

24. To inform these opinions we will consider whether the disclosures within each statement comply with the requirements of the applicable guidance and confirm that relevant information reflects the contents of the financial statements and other supporting documentation.

25. Based on our knowledge of the audit, and the established procedures in place to produce these statements, we have not identified any specific risks to be communicated to those charged with governance.

Audit of the trusts registered as Scottish charities

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

27. Members of the council are sole trustees for 7 trusts registered as Scottish charities, with total assets of some £14.6 million. 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.

28. Other than the presumed significant risk of fraud due to management override of controls, which has also been identified as a significant 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 2023/24 audit of trusts registered as Scottish charities

29. Materiality levels for the various trusts are set out in [Exhibit 3](#). During the audits we will also apply our risk based professional judgement to the extent of testing required of non-material account areas to reflect the needs of users of the accounts. Materiality levels have not been set for the Dundee Trust due to the expectation that there are no balances or transactions for this trust in 2023/24.

Exhibit 3

2023/24 Materiality levels for charitable trusts

Materiality	Dundee City Council Charitable Trusts	Lord Provost Charity Fund	Fleming Trust
Planning materiality: 2% of net assets	£120,000	£835	£170,000
Performance materiality: 75% of planning materiality	£90,000	£625	£127,500
Reporting threshold: 5% of planning materiality	£6,000	£42	£8,500

Source: Audit Scotland

Wider Scope and Best Value

30. Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit, and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

31. In summary, the four wider scope areas are:

- **Financial management:** this 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:** we will look ahead to consider whether the council is planning effectively to continue to deliver services and comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance:** we will conclude on the clarity of plans in place to deliver the vision, strategy, and priorities adopted by the council. We also consider the effectiveness of the 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

32. Our planned work on our wider scope responsibilities is risk based and proportionate. We have not identified any additional local wider scope risks for the 2023/24 audit of Dundee City Council.

Best Value

33. Under the [Code of Audit Practice](#), the audit of Best Value in councils is fully integrated within our annual audit work. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.

34. The arrangements to secure Best Value at the council will be assessed over the period of the audit appointment and will include an annual evaluation of risks and improvement areas 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.

35. As part of our annual work on Best Value, we conduct thematic reviews as directed by the Accounts Commission. In 2023/24, the thematic review across the sector will be on workforce innovation and will consider how councils are responding to the current workforce challenge through building capacity, increasing productivity, and innovation. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

36. As part of the new reporting arrangements, the Controller of Audit will report to the Accounts Commission on a council's performance in meeting its Best Value duties at least once every five years. A Controller of Audit report on Dundee City Council was presented to the Accounts Commission in November 2023. We will consider the council's response to the recommendations made and report our findings in our Annual Audit Report.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

37. Audit reporting is the visible output for the annual audit. This Annual Audit Plan, the other outputs detailed in [Exhibit 4](#), and any other outputs on matters of public interest, will be published on Audit Scotland's website: www.audit-scotland.gov.uk.

38. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officers to confirm factual accuracy, prior to the issue and publication of the final reports.

39. We will provide an independent auditor's report (audit certificate) to the council and the Accounts Commission setting out our opinions on the annual accounts. We will also provide the council and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

40. [Exhibit 4](#) outlines the target dates for our planned outputs.

Exhibit 4 2023/24 Audit outputs

Audit Output	Target date	Scrutiny Committee Date
Annual Audit Plan	31 March 2024	24 April 2024
Independent Auditor's Report	30 September 2024	25 September 2024
Annual Audit Report	30 September 2024	25 September 2024

Source: Audit Scotland



41. All Annual Audit Plans and the outputs detailed in [Exhibit 5](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.

Timetable

42. To support an efficient audit, it is critical that a timetable is agreed with management for the production and audit of the annual accounts. A proposed timetable for the 2023/24 annual accounts audit is shown in [Exhibit 5](#).

Exhibit 5

Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by Scrutiny Committee as those charged with governance	26 June 2024
Latest submission date for unaudited annual accounts with complete working papers package to external audit	By 30 June 2023
Proposed date for financial statements clearance meeting	4 September 2024
Issue of Proposed Annual Audit Report to those charged with governance (including Letter of Representation and proposed independent auditor's report)	11 September 2024
Agreement of audited annual accounts (council and trusts) for consideration by the Scrutiny Committee	11 September 2024
Scrutiny Committee meeting to consider proposed Annual Audit Report and approve and sign audited annual accounts	25 September 2024
Independent auditor's report certified by appointed auditor	25 September 2024

Source: Audit Scotland

Audit fees

43. In determining the audit fee, we have taken account of the risk exposure of Dundee City Council and the planned management assurances in place. The proposed audit fee for the 2023/24 audit of Dundee City Council is £451,860 (£426,210 in 2022/23), an increase of 6 per cent. This is split between the council £444,360 (2022/23 £419,220) and the charitable trusts £7,500 (2022/23 £6,990). The Council will receive a fee rebate of £5,053 in respect of unspent 2022/23 travel budgets. This can be offset against the 2023/24 audit fee meaning the net charge to the council £446,807.

44. In setting the fee we have assumed that the council has sound governance arrangements in place and will prepare comprehensive and accurate accounts for audit in line with the agreed timetable. The audit fee also assumes there will be no major changes in respect of the scope of the audit during the year. Where our audit cannot proceed as planned a supplementary fee may be levied.

Other matters

Internal audit

45. It is the responsibility of the council to establish adequate internal audit arrangements. The council's internal audit function is provided by its internal audit section, which since October 2022 has been led by a Chief Internal Auditor on a shared basis with Angus Council.

46. While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

External audit team

47. There is a change in the engagement lead for the Dundee City Council audit this year as Brian Howarth, Audit Director, is retiring. The engagement lead (i.e. the appointed auditor) from the 2023/24 audit will be Rachel Browne, Audit Director. Rachel has over 25 years of public sector audit experience in local government, NHS and central government audits. The incoming and outgoing engagement leads are holding handover discussions to ensure a smooth transition.

48. Richard Smith, Senior Audit Manager, and Mark Johnstone, Senior Auditor, will continue to lead and manage the external audit team on a day-to-day basis.

Independence and objectivity

49. Auditors appointed by the Accounts 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.

50. 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.

51. 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 the council or the charitable trusts.

Audit Quality

52. Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

53. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.
- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

54. To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

55. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

56. 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 appointed auditor.

Dundee City Council

Annual Audit Plan 2023/24

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

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