

# The Highland Council

## Annual Audit Plan



 AUDIT SCOTLAND

Prepared for The Highland Council  
March 2024

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# Introduction

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## Summary of planned audit work

1. Claire Gardiner has been appointed by the Accounts Commission as the external auditor of The Highland Council (the council) for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second year of the five-year audit appointment. A brief biography of the audit team is provided at [Appendix 1](#).

2. This document summarises the work plan for our 2023/24 audit. The main elements of the audit include:

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

## Respective responsibilities of the auditor and Highland Council

3. 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

4. The auditor's responsibilities 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.

**5.** 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 at the council. In doing this, we aim to support improvement and accountability.

### **The Highland Council's responsibilities**

**6.** The Highland 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.

**7.** The Highland 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.

### **Adding Value**

**8.** We aim to add value by:

- tailoring audit work to the circumstances of the council and the audit risks identified
- being constructive and forward looking
- providing independent conclusions
- attending Audit Committee meetings
- recommending and encouraging good practice.

**9.** In so doing, we will help The Highland Council promote improved standards of governance, better management and decision making, and more effective use of resources.

# Annual accounts

## Introduction

**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.** We are required to 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 highest risk. As part of our planning process, we perform 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 plan our audit to obtain reasonable assurance about whether 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](#). The materiality values for Highland Council and its group are set out below.

## Exhibit 1

### 2023/24 Materiality levels for Highland Council and its group

Materiality	Council	Group
<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 2024, we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2022/23.</p>	£21.7 million	£22.2 million

Materiality	Council	Group
<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 are required. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality.	£15.2 million	£15.6 million
<b>Reporting threshold (clearly trivial):</b> We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£500,000	£500,000

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, meetings with internal audit, attendance at committees, 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 risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

### Exhibit 2

#### 2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<b>1. Risk of material misstatement due to fraud caused by management override of controls</b>	Owing to the nature of this risk, assurances from management are not	<ul style="list-style-type: none"> <li>Assess the design and implementation of controls over journal entry processing.</li> <li>Make inquiries of individuals involved in the financial reporting process about</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>As stated in ISA (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>applicable in this instance</p>	<p>inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</p> <ul style="list-style-type: none"> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments throughout the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.</li> <li>• We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <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>• Focussed testing of accounting accruals and prepayments.</li> </ul>
<p><b>2. Estimation in the valuation of land and buildings</b></p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions, and changes in these can result in material changes to valuations.</p> <p>All non-current assets are revalued on a five-year rolling basis. Values may also change year on year, and it is important that the</p>	<ul style="list-style-type: none"> <li>• Council procedures and controls around valuation and accounting</li> <li>• In-house valuer is overseen by RICS qualified valuer</li> <li>• Council dwellings valued by externally using DVS</li> </ul>	<ul style="list-style-type: none"> <li>• Review the information provided to the external valuer to assess for completeness.</li> <li>• Review the information used by the in-house valuer to assess accuracy and completeness.</li> <li>• Evaluate the competence, capabilities, and objectivity of the professional valuer.</li> <li>• Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred.</li> <li>• Examine management's assessment of any assets not revalued in 2023/24 against evidence of changes in other revalued assets.</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>council ensures the financial statements accurately reflect the value of the land and buildings.</p> <p>Due to the inherent complexity and subjectivity risks regarding land, buildings and dwellings' valuations, a significant risk of material misstatement in the 2023/24 valuations has been identified.</p>		<ul style="list-style-type: none"> <li>• Test the reconciliation between the financial ledger and the property asset register.</li> <li>• Perform sample testing of individual asset valuations and lives.</li> <li>• Critically assess council's disclosures regarding the assumptions in relation to the valuation of land and buildings.</li> </ul>

Source: Audit Scotland

**18.** As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, 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 considered the risk that revenue may be misstated resulting in a material misstatement in the financial statements.

**19.** We have rebutted this risk as funding received from Scottish Government is clearly communicated and can be readily agreed to third party confirmations. In addition, the council's other income streams comprise of a high volume of low value transactions, and we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

**20.** We also considered the risk of fraud over expenditure, as most public bodies are net spending bodies. The risk of fraud related to expenditure recognition may be greater than the risk relating to revenue recognition (in accordance with Practice Note 10: Audit of Financial Statements and Regularity of Public Sector Bodies in the UK). We have rebutted the presumption that a material risk exists within expenditure. This is on the basis that:

- Most expenditure is in areas considered low-risk due to the nature of the expenditure streams or where individual transactions are relatively small in scale and therefore are unlikely to result in material misstatements.
- Evidence of external fraud from counter fraud services and the National Fraud Initiative does not indicate material risk.
- Experience in the sector, including a review of past misstatements, does not indicate material risk.



**21.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

## Other areas of audit focus

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

### Areas of specific audit focus

- **Pension valuation:** The pension valuation requires the use of an actuarial methodology based on a range of assumptions including financial and demographic assumptions. Small movements in these can result in material changes to valuations as was the case in 2022/23. We will assess the scope, independence and competence of the professionals engaged in providing estimates for pensions and review appropriateness of actuarial assumptions and results including comparison with other councils. We will establish officer's arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary by The Highland Council.

### Areas to be kept under review

**23.** As part of our risk assessment, we have also identified the following areas where further work will be performed. These are not audit risks but areas we will keep under review:

- **IFRS 16 (International Financial Reporting Standard 16: Leases)** takes effect for local government bodies from 2024/25. This will change the way in which the council accounts for operating leases, including recognising assets and liabilities for the rights and obligations arising from leases previously classified as operating leases. We will assess the council's preparedness for this and review any disclosure made in relation to the new standard in line with guidance.
- **Infrastructure assets:** The statutory override relating to valuation of infrastructure assets is due to end for the 2024/25 financial statements. We will review the progress made by the council in preparing for this.

## Group Consideration

**24.** As group auditors, we are required under 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.

**25.** Highland Council has a group which comprises component entities, including subsidiaries and associates. Our planned audit approach for the components is informed by our assessment of risk at Highland Council and our consideration of the size and nature of assets, liabilities and transaction streams.

**26.** The Highland Council group comprises one component, High Life Highland, which we have assessed as not financially significant, our procedures will therefore be limited to agreement to agreement to component accounts, analytical procedures and review of the component auditor's annual report.

**27.** We will obtain sufficient, appropriate audit evidence in relation to the consolidation process to support our group audit opinion.

### **Audit of the trusts registered as Scottish charities (Section 106 bodies)**

**28.** The Charities Accounts (Scotland) Regulations 2006 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.

**29.** Members of the council are sole trustees for two trusts (Highland Council Charitable Trusts and Highland Charities Trust) registered as Scottish charities, with total assets of some £2.5 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.

**30.** Other than a significant risk of 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**

**31.** For both trusts we have used the value of net assets from the 2022/23 audited trusts' accounts as the base for setting our materiality levels (planning materiality 2%; performance materiality 75%; reporting threshold 5%) as detailed in [Exhibit 3](#).

#### **Exhibit 3**

##### 2023/24 Materiality levels for

<b>Charitable trust</b>	<b>Planning Materiality</b>	<b>Performance Materiality</b>	<b>Reporting Threshold</b>
<b>Highland Council Charitable Trusts</b>	£46,800	£35,100	£2,340
<b>Highland Charities Trust</b>	£2,700	£2,025	£135

Source: Audit Scotland

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# Wider Scope and Best Value

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## Introduction

**32.** Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The 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.

**33.** 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 body is planning effectively to continue to deliver services, also comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance:** We 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

**34.** We have identified significant risks in the wider scope areas set out in [Exhibit 4](#). This exhibit sets out the risks, management's sources of assurance for the risks, and the further audit procedures we plan to perform to gain assurances over the risks (if there are no significant risks then this must be explicitly stated).

**Exhibit 4**

## 2023/24 significant wider scope risks

Description of risk	Management's sources of assurance	Planned audit response
<p><b>Financial sustainability</b></p> <p>The council's three-year medium term financial plan presented to council in February 2024 identifies a cumulative funding gap of £113 million for the period 2024/25 to 2026/27. In addition, £23 million of reserves is being used to fund the 2023/24 budget gap.</p> <p>There is a risk to financial sustainability and that there is inadequate resource to maintain delivery and quality of services in the short to medium term.</p>	<ul style="list-style-type: none"> <li>• The budget and medium term financial plan agreed in February 2024 included decisions, including £54m of savings, to address the budget gap.</li> <li>• The council will consider in March 2024 a Delivery Plan to support the delivery of budget savings and other improvement actions.</li> <li>• Regular update of medium term financial plan that take account of the significant financial challenges facing the council.</li> <li>• Well established procedures for the monitoring and reporting of the council's financial performance.</li> <li>• The application of Financial Management and Control Code of Practice.</li> <li>• Reference and use of the Financial Resilience Index during 2024 and going forward.</li> </ul>	<ul style="list-style-type: none"> <li>• Review of the council's annual budget setting arrangements.</li> <li>• Assess the adequacy of the council's medium term financial plan.</li> <li>• Review and assessment of budget monitoring arrangements.</li> <li>• Assess the council's savings programme, including the reasonableness of future savings plans and the adequacy of progress reports to committee.</li> </ul>

Source: Audit Scotland

**35.** Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years.

## Best Value

**36.** 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.

**37.** 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 Best Value findings reported previously to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

**38.** 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. This 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.

**39.** At least once every five years, the Controller of Audit will report to the Accounts Commission on the council's performance in meeting its Best Value duties. For 2023/24, Highland Council will have a Controller of Audit Report to be published and presented to the Accounts Commission in March 2025.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**40.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with 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
- an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

**42.** [Exhibit 5](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

**43.** We will be unable to achieve the target date outlined above. This is due to prioritising the delivery of high-quality audits over meeting target dates as required by the Accounts Commission, and consistent with messaging from the Financial Reporting Council which has made clear that audit quality takes precedence. We plan to issue our Independent Auditor's Report and Annual Audit Report for the 28 November 2024 Audit Committee.

**44.** We will work towards realigning our delivery of the audit and the audit outputs to the target dates over the period of the audit appointment.

## Exhibit 5

### 2023/24 Audit outputs

Audit Output	Target date	Audit Committee Date
Annual Audit Plan	31 March 2024	21 March 2024
Best Value Thematic Report: Workforce Innovation	26 September 2024	26 September 2024
Independent Auditor's Report	30 September 2024	28 November 2024

Audit Output	Target date	Audit Committee Date
Annual Audit Report	30 September 2024	28 November 2024

Source: Audit Scotland

**45.** The Annual Audit Plan, the outputs detailed above, 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).

## Timetable

**46.** To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 6](#) that has been discussed with management.

**47.** 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 6

### Proposed annual accounts timetable

Key stage	Target Date
Consideration of the unaudited annual accounts by those charged with governance (Highland Council meeting)	27 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2024
Latest date for final clearance meeting with the Head of Corporate Finance	w/c 21 October 2024
Agreement of audited and unsigned annual accounts	w/c 28 October 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	13 November 2024
Issue of Annual Audit Report to those charged with governance	13 November 2024
Signed Independent Auditor's Report (Audit Committee meeting)	28 November 2024
Certified Non-Domestic Rates Return	By 31 December 2024
Certified Housing Benefit subsidy claim	By 31 December 2024

Key stage	Target Date
WGA assurance statement	TBC by National Audit Office

Source: Audit Scotland

## Audit fee

**48.** In determining the audit fee, we have taken account of the risk exposure of the council and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery.

**49.** The agreed audit fee for the council is £523,160 (22/23: £493,570). The agreed fee for the two Section 106 charitable trusts is £2,000 (22/23: £2,000). The total audit fee for 2023/24 is £525,160 (22/23: £495,570).

**50.** In setting the fee for 2023/24, we have assumed that The Highland Council has effective governance arrangements and will prepare a comprehensive and accurate set of annual accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year 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

**51.** It is the responsibility of the council to establish adequate internal audit arrangements. We have reviewed the internal audit plan and the results of internal audit's work reported to the Audit Committee.

**52.** From our initial review of the internal audit plans and reports, we do not plan to place formal reliance on internal audit's work for our 2023/24 financial statements' responsibilities. We will however review all internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

## Independence and objectivity

**53.** Claire Gardiner, your appointed auditor, is independent of Highland Council in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

**54.** Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard 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.

**55.** The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. I am not aware of any such relationships pertaining to the audit of The Highland Council.

## Audit Quality

**56.** 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. The [Audit Quality in Audit Scotland](#) document explains the arrangements for providing assurance on the delivery of high-quality audits.

**57.** 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.

**58.** 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 of Audit Scotland's work.

**59.** 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.

**60.** Audit Scotland may periodically seek your views on the quality of our service provision. The team also welcomes feedback more informally at any time.

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# Appendix 1: Core audit team

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**61.** The Highland Council audit team are noted below and have significant experience in public sector audit.

Claire Gardiner  
Audit Director  
[cgardiner@audit-scotland.gov.uk](mailto:cgardiner@audit-scotland.gov.uk)

Claire has over 19 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

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Esther Scoburgh  
Senior Audit Manager  
[escoburgh@audit-scotland.gov.uk](mailto:escoburgh@audit-scotland.gov.uk)

Esther has over 25 years of public sector audit experience and has managed and delivered external audit services to a range of bodies including local authorities and central government bodies.

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Joni McBride  
Lead Senior Auditor  
[jmcbride@audit-scotland.gov.uk](mailto:jmcbride@audit-scotland.gov.uk)

Joni has considerable experience in planning and delivering audits. Joni will manage the team and work alongside the Senior Audit Manager and Audit Director to deliver the audit.

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**62.** 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.

# The Highland 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](http://www.audit-scotland.gov.uk/accessibility)

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