
**WORK PROGRAMME 2021/22 FOR THE AUDITOR GENERAL
FOR SCOTLAND AND THE ACCOUNTS COMMISSION**

Report by Chief Officer Audit & Risk

AUDIT AND SCRUTINY COMMITTEE

29 June 2021

1 PURPOSE AND SUMMARY

- 1.1 The purpose of this report is to make the Members of the Audit and Scrutiny Committee aware of the Work Programme 2021/22 for the Auditor General for Scotland and the Accounts Commission.**
- 1.2 This report highlights the Work Programme 2021/22 for the Auditor General for Scotland and the Accounts Commission, relating to public audit in Scotland.

2 RECOMMENDATIONS

- 2.1 I recommend that the Audit and Scrutiny Committee:**
- a) Notes the details of the Work Programme 2021/22 for the Auditor General for Scotland and the Accounts Commission; and
 - b) Agrees to consider the relevant reports when they are published on the Audit Scotland website.

3 WORK PROGRAMME 2021/22 FOR THE AUDITOR GENERAL FOR SCOTLAND AND THE ACCOUNTS COMMISSION

- 3.1 The Work Programme 2021/22 for the Auditor General for Scotland and the Accounts Commission, relating to public audit in Scotland, has been published recently on the Audit Scotland website [Our work programme | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk)
- 3.2 The work programme sets out the audit work they plan to deliver during 2021/22. This includes:
- [Auditor General for Scotland](#)-led work in central government
 - [Accounts Commission](#)-led work in councils and local government
 - Joint work by the Auditor General for Scotland and the Accounts Commission where there are areas of common interest.
- 3.3 The Auditor General for Scotland and the Accounts Commission are committed to ensuring public audit in Scotland:
- provides assurance about how well public money has been spent
 - contributes to the effective recovery and renewal of public services following the pandemic.
- 3.4 Arrangements will continue to be made for the Audit and Scrutiny Committee to consider the relevant reports when they are published on the Audit Scotland website.

4 IMPLICATIONS

4.1 Financial

There are no direct financial implications associated with this report.

4.2 Risk and Mitigations

The role of the Audit and Scrutiny Committee (Audit functions) includes the high level oversight of the effectiveness of the Council's systems of internal financial control, internal control, governance and risk management. To fulfil this remit, it seeks assurance from other external scrutiny, audit and inspection agencies as outlined in this report.

4.3 Integrated Impact Assessment

This is a routine good governance report for assurance purposes, not a new or revised policy or strategy for decision and, as a result, completion of an integrated impact assessment is not an applicable consideration.

4.4 Acting Sustainably

There are no direct economic, social or environmental issues with this report.

4.5 Carbon Management

There are no direct carbon emissions impacts as a result of this report.

4.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

4.7 Changes to Scheme of Administration or Scheme of Delegation

No changes to the Scheme of Administration or Scheme of Delegation are required as a result of this report.

5 CONSULTATION

- 5.1 The Corporate Management Team considered this report on 16 June 2021.
- 5.2 The Executive Director Finance & Regulatory, Chief Legal Officer (and Monitoring Officer), Service Director HR & Communications, Clerk to the Council, and Communications team have been consulted on this report and any comments received have been incorporated.

Approved by

Jill Stacey, Chief Officer Audit & Risk

Author(s)

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Background Papers:

Previous Minute Reference:

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