

Scottish Borders Council

Annual Audit Plan 2022/23



 AUDIT SCOTLAND

Prepared for Scottish Borders Council
March 2023

Contents

Introduction	3
Financial statements audit planning	5
Wider Scope and Best Value	12
Reporting arrangements, timetable, and audit fee	15
Other matters	18
Appendix 1. Your audit team	20

Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Scottish Borders Council. The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of Scottish Borders Council, and provision of an Independent Auditor's Report covering Scottish Borders Council and its group. See [paragraph 25](#) for further details.
- an audit opinion on regularity and other statutory information published within the annual accounts including the Management Commentary, the Governance Statement and the Remuneration and Staff 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 Scottish Borders Council's arrangements for preparing and publishing statutory performance information.

Audit Appointment

2. We are pleased to be appointed as the external auditor of Scottish Borders Council for the period 2022/23 to 2026/27 inclusive. You can find a brief biography 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 business 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 of risks 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 audit work continues to be focused on risk.

Adding value

5. We aim to add value to Scottish Borders Council through our external audit work by being constructive and forward looking, by attending meetings of the Audit Committee and by recommending and encouraging good practice. In so doing, we will help Scottish Borders Council promote improved standards of governance, better management and decision making and more effective use of resources.

Respective responsibilities of the auditor and Audited Body

6. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and Scottish Borders 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 Scottish Borders Council. In doing this, we aim to support improvement and accountability.

Scottish Borders Council responsibilities

9. Scottish Borders Council is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. Scottish Borders 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 Scottish Borders 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 Scottish Borders Council and its group are set out in [Exhibit 1](#).

Exhibit 1

2022/23 Materiality levels for Scottish Borders Council and its group

Materiality	Council	Group
<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 Scottish Borders Council's operations. For the year ended 31 March 2023 we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2021/22.</p>	£8.7 million	£8.8 million

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 60% of planning materiality.	£5.2 million	£5.3 million
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£250 thousand	£250 thousand

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative knowledge of Scottish Borders 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 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>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 inquiries 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 the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements. • We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.

Significant risk of material misstatement	Sources of assurance	Planned audit response
<p>2. Estimation in the valuation of land and buildings.</p> <p>Scottish Borders Council held land and buildings with a NBV of £458 million as at 31 March 2022. Land and building asset categories are revalued on a five-year rolling basis and following an audit recommendation the valuation date has been changed from 1 April to 31 March.</p> <p>There can be 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>	<ul style="list-style-type: none"> • Discussions with internal valuers, external valuers, and management • Valuations carried out every five years as part of rolling revaluation programme • Detailed working papers to support year end reconciliation of assets to valuations, asset reviews and impairments 	<ul style="list-style-type: none"> • Review the information provided to the external valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of the internal and external professional valuers. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Critically assess the approach Scottish Borders Council has adopted to assess the risk that assets not subject to valuation are materially misstated, consider the robustness of that approach and the appropriateness of any assumptions made. • Test the reconciliation between the financial ledger and the property asset register. • Critically assess the adequacy of Scottish Borders Council's disclosures regarding the assumptions in relation to the valuation of land and buildings.

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

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.

20. We have rebutted this risk as the main expenditure streams are monitored closely against agreed budgets and mainly comprise a high volume of relatively low value items. We also consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

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 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.

23. The areas of specific audit focus are:

- The review of legal agreements relating to, and accounting treatment of those assets utilised by Scottish Borders Council, but which have been identified as properly owned by the Common Good.
- The pension liability valuation due to the material value and significant assumptions used in the calculation of the liability. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Council's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2023.
- In 2021/22, Scottish Borders Council failed to comply with the statutory requirement for their significant trading operation, SBc Contracts to break even. A matter reported by exception was included within our Independent Auditor's Report. The presentation and disclosure of significant trading operations will be reviewed to determine if there are any implications for our Independent Auditor's Report.

Group Consideration

24. 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.

25. Scottish Borders Council has a group which comprises the following component entities:

- **Subsidiaries**

- Scottish Borders Council Common Good Funds
- Scottish Borders Council Charitable Trust
- Scottish Borders Council Community Enhancement Trust
- Scottish Borders Council Education Trust
- Scottish Borders Council Ormiston Trust for Institute
- Scottish Borders Council Welfare Trust
- Live Borders
- Bridge Homes LLP
- SB Inspires LLP
- Lomond Tweedbank Limited
- 39 non-registered trusts

- **Associates**

- Jedburgh Leisure Facilities Trust

- **Joint ventures**

- Scottish Borders Health and Social Care Partnership

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

27. The audits of the financial information of some of the components are performed by other auditors. These components have been assessed as being not significant through our audit planning processes. No reliance will be placed on the work of these other auditors.

28. We will obtain sufficient appropriate audit evidence in relation to the consolidation process and the financial information of the components on which to base our group audit opinion.

Audit of the trusts registered as Scottish charities

29. 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.

30. Members of Scottish Borders Council are sole trustees for five trusts registered as Scottish charities, with total funds of some £1.9million. 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.

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

31. Materiality levels for the various trusts are set out in [Exhibit 3](#).

Exhibit 3

2022/23 Materiality levels for charitable trusts

Charitable trust	Planning Materiality (Based on 2% of audited 2021/22 net asset value)	Performance Materiality (Based on 75% of planning materiality)	Reporting Threshold
Scottish Borders Council Charitable Trusts	£6,300	£4,800	£320
Scottish Borders Council Community Enhancement Trust	£4,200	£3,200	£210
Scottish Borders Council Education Trust	£170	£130	£10
Scottish Borders Council Ormiston Trust for Institute	£10,800	£8,100	£540
Scottish Borders Council Welfare Trust	£16,100	£12,100	£800

Source: Audit Scotland

Wider Scope and Best Value

Introduction

32. 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.

33. 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 arrangements in place to deliver the vision, strategy and priorities adopted by Scottish Borders Council. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how Scottish Borders Council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

Wider scope risks

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

Exhibit 4**2022/23 wider scope risk**

Description of risk	Sources of assurance	Planned audit response
<p>1. Financial Sustainability</p> <p>Scottish Borders Council continues to operate in an increasingly complex and challenging environment where they aim to provide the best possible service within the resources available.</p> <p>The principal pressures identified by the Council are the continuing constraints on external revenue and capital funding from central government, rising costs resulting from high rates of inflation which is expected to continue through 2023/24, and increasing service pressures, particularly relating to population demographics where there are increasing number of older people requiring care services and children requiring to be looked after and accommodated out with the authority.</p>	<ul style="list-style-type: none"> • Regular budget monitoring and reporting • Monthly financial reporting and regular discussions with Scottish Government • Regular scrutiny of financial plans at governance committees 	<ul style="list-style-type: none"> • Review of the Council's annual budget setting arrangements • Review and assessment of budget monitoring arrangements • Review of the Council's medium to longer-term financial planning • On-going review of the Council's financial position and delivery of planned savings

Source: Audit Scotland

35. 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 tackling climate change and responding to cyber security threats.

Climate Change

36. Tackling climate change is one of the greatest global challenges. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.

37. The Auditor General and Accounts Commission are developing a programme of work on climate change. In 2022/23, we will gather information on Scottish Borders Council's arrangements for responding to climate change covering areas such as the development of climate change strategies and the monitoring and reporting of progress against targets for reducing emissions.

Cyber Security

38. 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 2022/23, we will consider Scottish Borders Council's arrangements for managing and mitigating cyber security risks.

Best Value

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

40. Best Value at Scottish Borders Council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of Scottish Borders 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.

41. In addition to our annual work on Best Value we will conduct 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 in developing new local strategic priorities following the elections in May 2022. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

42. At least once every five years, the Controller of Audit will report to the Accounts Commission on Scottish Borders Council's performance in meeting its Best Value duties. The first year of the programme will be from October 2023 to August 2024 and will cover the councils listed in [Exhibit 5](#).

Exhibit 5

Controller of Audit reports

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

Reporting arrangements, timetable, and audit fee

Reporting arrangements

43. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, 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.

44. 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.

45. We will provide an independent auditor's report to Scottish Borders Council and the Accounts Commission setting out our opinions on the annual report and accounts. We will provide Scottish Borders Council and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

46. [Exhibit 6](#) outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by the statutory deadline of 30 September 2023.

Exhibit 6 2022/23 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	31 March 2023	13 March 2023
Best Value Management Report	30 June 2023	13 June 2023
Independent Auditor's Report	30 September 2023	TBC
Annual Audit Report	30 September 2023	TBC

Source: Audit Scotland



Timetable

47. To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 7](#) that has been discussed with management.

48. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

49. 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 report and accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual report and accounts by those charged with governance	June 2023
Latest submission date for the receipt of the unaudited annual report and accounts with complete working papers package.	30 June 2023
Latest date for final clearance meeting with the Director of Finance (or equivalent)	September 2023
Issue of draft Letter of Representation and proposed Independent Auditor's Report	September 2023
Agreement of audited and unsigned annual report and accounts	September 2023
Issue of Annual Audit Report to those charged with governance.	September 2023
Signed Independent Auditor's Report	September 2023
Certified Non-Domestic Rates Return	October 2023
Certified Housing Benefit subsidy claim	October 2023
Latest date for WGA assurance (if required)	To be confirmed

Source: Audit Scotland

Audit fee

50. In determining the audit fee, we have taken account of the risk exposure of Scottish Borders Council and its group and the planned management assurances in place. The proposed audit fee for 2022/23 is £328,340 as set out in [Exhibit 8](#).

51. 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.

Exhibit 8 Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	242,050
Pooled costs	-
Contribution to Audit Scotland costs	9,180
Contribution to Performance and Best Value	63,050
Sectoral Cap Adjustment	9,060
2022/23 Audit fee	323,340
Audit of Charitable Trusts	5,000
Total 2022/23 fee	328,340

Source: Audit Scotland

52. Details of the components of the Audit Fee have been separately communicated to Management. In setting the fee for 2022/23 auditors have the opportunity for agreeing local increases from the baseline fee depending on the risks and anticipated audit work identified during audit planning. The above proposed fee has been retained at the baseline fee, we have assumed that Scottish Borders Council has effective governance arrangements and will prepare comprehensive and accurate 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.

Other matters

Internal audit

53. It is the responsibility of Scottish Borders Council to establish adequate internal audit arrangements. Scottish Borders Council's Internal Audit Service provide the internal audit services. We will review the internal audit plan and the results of internal audit's work.

54. While we are not planning to place formal reliance on the work of internal audit in 2022/23, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

55. Auditors appointed by the Auditor General for Scotland or 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.

56. 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.

57. The appointed auditor for Scottish Borders Council is John Boyd, Audit Director. The appointed auditor for the five trusts is Stephanie Harold, Senior Audit Manager. 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 Scottish Borders Council and its group.

Audit Quality

58. 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.

59. 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.

60. 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.

61. 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 Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

62. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

Appendix 1. Your audit team

63. The audit team involved in the audit of Scottish Borders Council have significant experience in public sector audit.

John Boyd
Audit Director
jboyd@audit-scotland.gov.uk

John has overall responsibility for the Audit Engagement. He has considerable audit experience across public sector audits including local government, IJB, pension, health, and central government sectors. John is the Audit Scotland Audit Services Group Lead for local authority audit and is a member of the Local Authority (Scotland) Accounting Advisory Committee (LASAAC)

Stephanie Harold
Senior Audit Manager
sharold@audit-scotland.gov.uk

Stephanie has over 11 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.

Jennifer Law
Senior Auditor
jlaw@audit-scotland.gov.uk

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

Lindsay Stother
Best Value Auditor
lstother@audit-scotland.gov.uk

Lindsay has over 14 years working in local government across a number of local authorities and over 4 years of public sector audit experience. She has worked on five local authority best value audits and has been involved in the most recent review of the Accounts Commission's SPI Direction in 2021.

64. 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.

65. We use our data analytics team to enable us to capture whole populations of your financial data. This analysis allows us to identify specific exceptions and anomalies within populations to enhance the focus of audit testing and support efficiency.

Scottish Borders Council

Draft 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

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



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
Phone: 0131 625 1500 Email: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk