

Scottish Borders Council

Annual Audit Plan



 AUDIT SCOTLAND

Prepared for Scottish Borders Council
March 2024

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Introduction

Summary of planned audit work

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

2. This document summarises the work plan for my 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 Scottish Borders 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 wider scope areas.

Respective responsibilities of the auditor and Scottish Borders Council

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

Auditor responsibilities

4. My responsibilities as appointed auditor 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 Scottish Borders Council. In doing this, we aim to support improvement and accountability.

Scottish Borders Council responsibilities

6. Scottish Borders 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. 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.

Adding Value

8. My team and I aim to add value by tailoring audit work to the circumstances of Scottish Borders Council and the audit risks identified; being constructive and forward looking; providing independent conclusions; 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.

Annual accounts

Introduction

9. 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.

10. The appointed auditor is 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.

11. 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

12. 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. I am required to plan my 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

13. 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**2023/24 Materiality levels for Scottish Borders Council and its group**

Materiality	Council	Group
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 Scottish Borders 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.	£8.7 million	£9.1 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 are required. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality.	£6.1 million	£6.3 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.	£435 thousand	£453 thousand

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

14. 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.

15. 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.

16. 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
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <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>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 throughout the year. • 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	Management's 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 £466 million as at 31 March 2023. Land and Building asset categories are revalued on a five-year rolling basis.</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> <p>Valuations should reflect conditions at 31 March 2024 including those subject to valuation and those not revalued.</p> <p>There is a risk the carrying valuation of land and buildings does not reflect the current value at 31 March 2024.</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 impairment 	<ul style="list-style-type: none"> • Review the information provided to the external valuer to assess for completeness and accuracy. • 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 control and oversight has occurred. • Critically assess the approach Scottish Borders Council has adopted to assess the risk that assets not subject to valuation are not materially misstated, consider the robustness of that approach and the appropriateness of any assumptions made • Review 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

17. 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.

18. 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 value 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 of high volume 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 risks, 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 pension valuation due to the material value and significant assumptions used in the calculation of the carrying value. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodologies used and assumptions made by the Council's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2024.
- The accounting basis and treatment of internal recharges from SBc Contracts capitalised into fixed assets to ensure these reflect only directly attributable costs to the relevant projects.
- Review of the accounting adjustments and disclosures within the financial statements with regards to implementation of the statutory accounting treatment for Service Concession arrangement flexibilities as set out in Finance Circular 10/22 in relation to the Council's PPP contracts.

24. 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:

- 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.

- IFRS 16 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 capitalised 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.
- 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

25. 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.

26. 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
 Lowood Tweedbank Limited
 39 non-registered trusts

- **Associates**

Jedburgh Leisure Facilities Trust

- **Joint Ventures**

Scottish Borders Health and Social Care Partnership

27. 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 transactions streams.

28. All components except the Scottish Borders Council Common Good Funds have been assessed as being not significant and not material through our audit planning process.

29. The audit of Scottish Borders Council Common Good Funds will be carried out as part of the Scottish Borders Council audit with the valuation of land and buildings identified as an area of audit focus.

30. Our audit approach in respect of other group components will be limited to analytical procedures only.

31. The audits of the financial information of some of the components are performed by other auditors. No reliance will be placed on the work of these other auditors.

32. 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

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.

33. Members of Scottish Borders Council are sole trustees for five trusts registered as Scottish charities, with total assets of some £2.2 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.

34. In addition to the significant risk of management override of controls, which has also been identified as a significant risk in respect of the council's annual accounts, a significant risk of material misstatement in respect of the valuation of land and buildings has been identified in respect of the Scottish Borders Council Ormiston Trust for Institute. No other 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

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

Exhibit 3**2023/24 Materiality levels for charitable trusts**

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
Scottish Borders Council Charitable Trusts	£13,700 (Based on 2% of audited 2022/23 net asset value)	£10,300 (Based on 75% of planning materiality)	£690
Scottish Borders Council Community Enhancement Trust	£3,900 (Based on 2% of audited 2022/23 net asset value)	£2,900 (Based on 75% of planning materiality)	£200
Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
Scottish Borders Council Education Trust	£300 (Based on 2% of audited 2022/23 net asset value)	£230 (Based on 75% of planning materiality)	£15
Scottish Borders Council Ormiston Trust for Institute	£11,800 (Based on 2% of audited 2022/23 net asset value)	£8,900 (Based on 75% of planning materiality)	£590
Scottish Borders Council Welfare Trust	£15,100 (Based on 2% of audited 2022/23 net asset value)	£11,300 (Based on 75% of planning materiality)	£750

Source: Audit Scotland

Wider Scope and Best Value

Introduction

36. 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.

37. 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 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

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

Exhibit 4**2023/24 wider scope risks**

Description of risk	Management's 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>Latest financial monitoring reports covering the nine months ended 31 December 2023 have indicated that the Council is projecting an unfunded overspend of £3m against their revised 2023/24 budget as a result of service pressures experienced across the Council.</p> <p>Management have implemented an action plan with the aim of reducing the level of overspend faced but there is a significant risk that the Council will be unable to balance the 2023/24 budget and further one off measures will be required at the year end to ensure the funding of the overspend including the utilisation of non-earmarked reserves.</p> <p>As part of the 2024/25 budget process management will need to consider the impact of the ongoing financial pressures facing the Council and agree a robust delivery plan for savings in order to ensure its continued financial sustainability.</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 • Ongoing review of the Council's financial position, transformation plans and delivery of planned savings.

Source: Audit Scotland

39. 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 such as climate change.

Best Value

40. 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.

41. The arrangements to secure Best Value at Scottish Borders 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.

42. 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.

43. 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 second year of the programme is from October 2024 to August 2025. Scottish Borders Council is included in that programme.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

44. 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.

45. We will provide:

- an Independent Auditor's Report to Scottish Borders Council and the Accounts Commission setting out our opinions on the annual accounts
- Scottish Borders 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.

46. [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.

47. We plan to issue our Independent Auditor's Report and Annual Audit Report by the target date.

Exhibit 5 2023/24 Audit outputs

Audit Output	Target date	Audit Committee date
Annual Audit Plan	31 March 2024	15 March 2024
Best Value Management Report	30 September 2024	25 June 2024
Independent Auditor's Report	30 September 2024	TBC
Annual Audit Report	30 September 2024	TBC

Source: Audit Scotland

48. 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

49. 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.

50. 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	 Provisional Date
Consideration of the unaudited annual report and accounts by those charged with governance	25 June 2024
Latest submission date for the receipt of the unaudited annual report and accounts with complete working papers package.	30 June 2024
Latest date for final clearance meeting with the Director of Finance (or equivalent)	TBC
Issue of draft Letter of Representation and proposed Independent Auditor's Report	TBC
Agreement of audited and unsigned annual accounts	TBC
Issue of Annual Audit Report to those charged with governance.	TBC
Signed Independent Auditor's Report	30 September 2024
Certified Non-Domestic Rates Return	TBC
Certified Housing Benefit subsidy claim	TBC
Latest date for WGA assurance (if required)	TBC

Source: Audit Scotland

Audit fee

51. 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. Fee levels are also impacted by inflation which increases the cost of audit delivery. The agreed audit fee for 2023/24 is £347,980 as set out in [Exhibit 7](#).

Exhibit 7 Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	256,580
Pooled costs	9,350,
Contribution to Performance and Best Value	68,420
Sectoral Cap Adjustment	8,380
2023/24 Audit fee	342,730
Audit of Charitable Trusts	5,250
Total 2023/24 fee	347,980

Source: Audit Scotland

52. In setting the fee for 2023/24, we have assumed that Scottish Borders 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.

Other matters

Internal audit

53. It is the responsibility of Scottish Borders Council to establish adequate internal audit arrangements. 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 2023/24, 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. 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.

56. The audit team are independent of Scottish Borders Council and the trusts respectively 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.

57. 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.

58. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. We are not aware of any such relationships pertaining to the audit of Scottish Borders Council and the trusts.

Audit Quality

59. 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](#).

60. 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.

61. 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.

62. 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.

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

Appendix 1: Your audit team

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

John Boyd

Audit Director

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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 12 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health bodies 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.

Adam Bullough

Best Value Auditor

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Adam has worked for Audit Scotland for six years. He has extensive experience of working on Best Value Assurance Reports, Local Government Overviews, and performance audits.

This year he is heading up Audit Scotland's Best Value national team, which is producing the first national BV thematic report on leadership of the development of new local strategic priorities and developing outputs for the third year's thematic work. He will also be leading on the Best Value Thematic work on Workforce Innovation for four councils.

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

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:

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