AC6. Falkirk IJB Annual Audit Plan 2023/24

The Committee considered a report by the Chief Finance Officer which provided an update on Audit Scotland's Falkirk IJB Annual Audit Plan 2023/24.

The main aims of the 2023/24 planned work included:

- an audit of the annual accounts and provision of an Independent Auditor's Report;
- work to support Audit Scotland's opinions on the other statutory information published within the annual accounts including the Management Commentary, the 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, and
- a review the IJB's arrangements for preparing and publishing its Annual Performance Report.

The four wider scope areas were noted on page 8 of the plan while reporting arrangement, timetable and audit fee followed thereafter including a summary timeline in exhibit 7 on page 11 of the audit plan. These were provisional dates, subject to satisfactory progress with the audit including the provision of all necessary information required for the audit. Whilst these dates had been aligned with the IJB committee calendar, it was noted that the dates aligned with the November Audit Committee and were later than the guidance dates. Delivery on the later dates had been challenged and two copy letters from Audit Scotland, explaining the reasons for the change, had been included at appendix 2 of the report.

Following a question, the Audit Scotland representative, Ms Gillen, advised that there would be no implications for the IJB resulting from a delay in an audited account sign off.

Decision

The Committee noted the report.