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**Report to Council**

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**Date of Meeting: 8 March 2012**

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**Subject: External Audit: Planning Report 2011/12**

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**Report by: Director of Finance & Corporate Services**

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**1.0 Purpose**

- 1.1 The purpose of the attached external audit planning report is to set out the planned audit activity during 2012/13 in respect of the audit of the financial year 2011/12.

**2.0 Recommendations**

It is recommended that Council.

- 2.1. Notes the proposed external audit plan for financial year 2011/12.

**3.0 Considerations**

- 3.1 Deloitte LLP was appointed by the Accounts Commission as the external auditor for Clackmannanshire Council for the five year period commencing 2011/12. The activity set out in the attached planning report therefore covers the first year of Deloitte's appointment.
- 3.2 Each year the external auditor prepares an annual plan which elected members are encouraged to discuss. Due to the statutory basis of the work of the external auditor, it is important that elected members are aware of the planned activity.
- 3.3 To facilitate open dialogue with the external auditors, it is intended that they will also be invited to participate in the rescheduled risk based planning event which is due to take place following the May 2012 elections. Thereafter, all external audit activity undertaken against this plan is formally reported to the Scrutiny/Audit Committee.

#### 4.0 Conclusions

- 4.1 The Council's external auditors, Deloitte's, are in the first year of their five year appointment to Clackmannanshire Council. The attached report sets out details of their planned work during the year.

#### 5.0 Sustainability Implications

- 5.1 N/A

#### 6.0 Resource Implications

- 6.1 *Financial Details* - there are no implications for the Council's budgets arising from this report
- 6.2 *Staffing* - there are no implications for the Council's establishment arising from this report

#### 7.0 Exempt Reports

- 7.1 Is this report exempt? Yes ☐ (please detail the reasons for exemption below) No ☒

#### 8.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

- (1) **Our Priorities 2008 - 2011** (Please double click on the check box ☒)

The area has a positive image and attracts people and businesses	<input type="checkbox"/>
Our communities are more cohesive and inclusive	<input type="checkbox"/>
People are better skilled, trained and ready for learning and employment	<input type="checkbox"/>
Our communities are safer	<input type="checkbox"/>
Vulnerable people and families are supported	<input type="checkbox"/>
Substance misuse and its effects are reduced	<input type="checkbox"/>
Health is improving and health inequalities are reducing	<input type="checkbox"/>
The environment is protected and enhanced for all	<input type="checkbox"/>
The Council is effective, efficient and recognised for excellence	<input checked="" type="checkbox"/>

- (2) **Council Policies** (Please detail)

N/A

## 9.0 Equalities Impact

- 9.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations? N/A

## 10.0 Legality

- 10.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes ☒

## 11.0 Appendices

- 11.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

External Audit Planning Report

## 12.0 Background Papers

- 12.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes ☒ (please list the documents below)

**CIPFA Audit Committee Principles in Local Authorities in Scotland**

### Author(s)

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### Approved by

NAME	DESIGNATION	SIGNATURE
Nikki Bridle	Director of Finance and Corporate Services	Signed: N Bridle
Elaine McPherson	Chief Executive	Signed: E McPherson

