

Argyll and Bute Council

Audit Plan 2006-07

22 January 2007

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1 Introduction

RSM Robson Rhodes has been appointed by the Accounts Commission for Scotland as the external auditor of Argyll and Bute Council (the Council) for the five year period commencing 2006-07. This Plan outlines how we will approach the audit of the Council in the first year of our appointment, and reflects our statutory duties and risk based approach.

Specific duties for external auditors are contained principally in the Local Government (Scotland) Act 1973, the Code of Audit Practice (the Code) and in the audit engagement letter issued to auditors by Audit Scotland. These include undertaking the audit in accordance with relevant legislation and Statements of Auditing Standards and applicable Practice Notes issued by the Auditing Practices Board.

In accordance with the Code we have the following audit objectives:

Exhibit 1: Audit Objectives

Area	Audit Objectives
Financial statements	To provide an opinion on the Council's financial statements for the year ending 31 March 2007. Further details are provided in section 2.
Governance	To review and report on the Council's corporate governance arrangements, including: systems of internal control, arrangements for the prevention and detection of fraud and corruption, standards of conduct and the Council's financial position. Further details are provided in section 3.
Performance	To review and report on the Council's arrangements to achieve Best Value, other aspects of arrangements to manage performance as they relate to economy, efficiency and effectiveness in the use of resources and arrangements for preparing and publishing statutory performance indicators. Auditors' responsibilities in relation to Best Value are primarily discharged by Audit Scotland. Further details are provided in section 4.
Grant Claims	To provide an independent auditor's report on specified grant claims in accordance with Audit Scotland guidelines. Further details are provided in section 5.

In planning and carrying out the audit we will have due regard to the Statement of Responsibilities, issued by Audit Scotland, which sets out the respective roles and responsibilities of the Council and its auditors.

The Code requires us to take a risk based approach and our risk assessment, together with planned audit outputs, in relation to each of the above areas is summarised in the following sections of this plan. We will keep our initial risk assessments under review and discuss any significant changes to the nature and scope of our audit with you.

We set out in Section 6 details of our audit team and our proposed fee, based on our responsibilities and risk assessment. A summary of planned audit outputs and reports for the 2006-07 audit is contained at Appendix A.

2 Financial Statements

Introduction

The Council's financial statements are an essential means by which it accounts for the stewardship of resources and its financial performance in the use of those resources. It is the responsibility of the Council to:

- ensure the regularity of transactions by putting in place systems of internal control to ensure that financial transactions are in accordance with the appropriate authority;
- maintain proper accounting records; and
- prepare financial statements which present fairly the financial position of the Council and its expenditure and income in accordance with the Statement of Recommended of Practice (SORP).

The auditor is required to audit the financial statements and to give an opinion as to:

- whether they present fairly the financial position of the Council and its expenditure and income for the period in question;
- whether they have been prepared properly in accordance with relevant legislation, applicable accounting standards and other reporting requirements; and
- whether the Statement on Internal Financial Control has been presented in accordance with relevant requirements and to report if it does not meet these requirements, or if the statement is misleading or inconsistent with our knowledge.

Overall Approach

In order to gain sufficient assurance to support our opinion on the financial statements, we will carry out a review of:

- the Council's arrangements for the preparation of its financial statements and for the Whole of Government Accounts consolidation pack;
- internal audit, to determine the extent of reliance we can place on it for the purposes of our audit (Appendix B summarises the areas of internal audit work we plan to place reliance on);
- the internal control framework for key financial systems;
- the materiality of balances and transactions impacting on the financial statements; and
- the key risks relevant to the preparation and audit of the financial statements.

Risk Assessment and Audit Response

Our audit work is risk based and proportionate. On the basis of our preliminary work to date, we have identified the following audit risks in relation to the financial statements aspect of our audit:

Exhibit 2: Financial Statements Audit Risk Assessment

Key risk area	Our response
<p>Statement of Recommended Practice (SORP)</p> <p>The 2006 SORP introduces a number of significant changes to the presentation of the Council's 2006-07 financial statements.</p> <p>It will be important that the Council adopts arrangements to comply with the SORP at an early stage in the financial year to avoid any risk of material misstatement or failure to achieve publication deadlines.</p>	<p>We will discuss the implications of the SORP changes to the presentation of the 2006-07 financial statements at an early stage in the audit process and facilitate a joint Council/RSM workshop on 2006-07 closedown and audit.</p>
<p>Specific Accounting Issues</p> <p>The following specific accounting issues were identified at the conclusion of the 2005-06 audit:</p> <ul style="list-style-type: none"> • accounting treatment for un-amortised premiums arising from debt restructuring and the use of LOBOs; • accounting treatment for unspent grants at the financial year end; • extension of the Statement on Internal Financial Control to cover group accounts; and • arrangements for the revaluation of assets subject to significant enhancement expenditure. 	<p>We will meet with the Finance Team early in the audit year to identify the Council's proposals for addressing these issues in the 2006-07 financial statements.</p>
<p>Trading operations</p> <p>The auditor's opinion on the Council's 2005-06 accounts included an explanatory paragraph in relation to failure of trading operations to meet the statutory target to break even over a three year period. We understand that the Council intend to undertake a review of its trading operations in the near future.</p>	<p>We will review the financial management and planning arrangements for trading operations and assess performance in meeting the statutory break-even target as part of our financial statements audit.</p>
<p>Housing Stock Transfer</p> <p>The Council transferred its housing stock to Argyll Community Housing Association (ACHA) in November 2006. As part of the transfer arrangement, PWLB debt linked to the Housing Revenue Account has been redeemed. The Council also received funding (in the form of additional PWLB debt redemption) to cover the premiums associated debt rescheduling in prior years.</p> <p>The accounting treatment to write out the premiums on early debt redemption from the accounts is complex and has yet to be resolved.</p>	<p>We will rely on the work of the Council's previous auditors to confirm the value of loan debt to be written off following the stock transfer.</p> <p>We will review the Council's proposed accounting treatment for the housing stock transfer, in particular the writing out of premiums associated with the early redemption of debt.</p>

Key risk area	Our response
<p>Single Status</p> <p>The Council continues to work towards implementation of the single status agreement. The pay and grading group have recommended a preferred pay and grading model. Once agreed, it is planned that this will form the basis for formal consultation with unions and employees.</p> <p>Until a local agreement is concluded the initial and continuing costs of single status cannot be reliably estimated. This represents a significant financial risk to the Council.</p>	<p>We will monitor events in relation to the implementation of the single status agreement and review the adequacy of the Council's provision for these costs as part of our financial statements audit.</p>
<p>Equal Pay</p> <p>The Council has completed a fundamental review of its 'equal pay' liabilities and set aside £4.128 million to meet the total one-off cost of these payments.</p> <p>The Council has sought to limit exposure to the financial risk associated with equal pay claims by offering equal pay compensation payments to specific groups of employees. While this will help to reduce financial risk in this area, significant risks remain.</p>	<p>We will monitor events in relation to the settlement of equal pay claims and review the adequacy of the Council's provision for these costs as part of our financial statements audit.</p>

Audit Timetable and Planned Audit Outputs

The planned outputs from our financial statements audit, and the proposed dates for the fieldwork, are summarised in Exhibit 3 below:

Exhibit 3: Audit Timetable and Planned Outputs

Audit Output – Financial Statements	Fieldwork	Target Delivery Date (Final Report)
Controls Assurance Report – Central Financial Systems	February – May 2007	30 June 2007
Accounts Report (ISA 260)	July – September 2007	30 September 2007

3 Governance

Introduction

Corporate governance is concerned with structures and processes for decision-making, accountability, control and behaviour at the upper levels of the organisation. The Council is responsible for putting in place arrangements for the conduct of its affairs, including compliance with applicable guidance, ensuring the legality of activities and transactions and monitoring the adequacy and effectiveness of these arrangements in practice. The Council's Audit Committee should have a role in monitoring these arrangements.

Commensurate with the wider scope of a public sector audit, the Code gives the auditor a responsibility to review and, where appropriate, report findings on the Council's corporate governance arrangements as they relate to:

- the Council's review of its systems of internal control, including its reporting arrangements;
- the prevention and detection of fraud and irregularity;
- standards of conduct, and arrangements in relation to the prevention and detection of corruption; and
- the financial position of the Council.

Overall Approach

We will assess the adequacy of the Council's governance arrangements by:

- reviewing the Council's overall arrangements in relation to each of the above areas;
- reviewing the extent of compliance with the 'Code of Practice for Internal Audit in Local Government'; and
- evaluating the Council's approach to risk management, including arrangements to address the key risks identified in this section of the audit plan.

Risk Assessment and Audit Response

On the basis of our preliminary work to date, we have identified the following audit risks in relation to the governance aspect of our audit:

Exhibit 4: Governance Audit Risk Assessment

Key risk area	Our response
<p>Corporate Planning</p> <p>The new corporate plan was agreed by the Council in August 2006 and covers the 2006/07 financial year and the budget setting process for 2007/08. The timeframe for the new Plan is shorter than may normally be expected because of the 2007 elections and there is, therefore, some risk to achievement.</p>	<p>We will assess the Council's progress in meeting its corporate plan objectives as part of our overview of governance arrangements.</p>
<p>Community Planning Partnerships</p> <p>Partnership working arrangements can be complex and present significant challenges for effective governance, workforce management, joint planning and financial management. Councils need to be able to demonstrate the benefits of partnership working through improvements in services.</p>	<p>We will evaluate the adequacy of the Council's arrangements for partnership working as part of our overview of governance arrangements.</p> <p>We will assess how the Council is taking forward the recommendations made in Audit Scotland's national report on community planning.</p>
<p>Political Governance</p> <p>The forthcoming elections have the potential to result in significant changes to council membership, including a number of new members and more hung councils. The creation of multi-member wards in particular has the potential to require new ways of working that will support efficient representation and sharing of workload within each ward.</p>	<p>We will assess the progress made by the Council in planning to meet the requirements the Local Governance (Scotland) Act 2004.</p>
<p>Risk Management</p> <p>The Council has made progress in developing a risk management strategy and risk management group but has further work to do in developing and embedding risk management within the organisation.</p>	<p>We will review the Council's progress in developing and embedding strategic and corporate risk management as part of our overview of governance arrangements.</p>
<p>Financial Management and Budgetary Control</p> <p>The revenue position for the Council, at 31 March 2006, was £3.323 million worse off than had been planned, mainly as a result of recognising equal pay costs.</p> <p>For 2007/08, reductions in budgeted expenditure in a range of £10.251 million to £11.347 million have been identified as necessary, based on council tax increases of between 5% and 2.5% respectively. These reductions are broadly equivalent to 5% of the Council's current budget and represent a significant challenge.</p>	<p>We will assess the adequacy of the Council's financial management and budgetary control arrangements as part of our overview of governance arrangements.</p>

Key risk area	Our response
<p>Internal Audit</p> <p>The Council's internal audit section is a key part of the Council's governance arrangements. If internal audit is to be effective, it must be independent, properly resourced and comply with relevant best practice in planning and undertaking its work.</p>	<p>We will assess the extent of internal audit's compliance with best practice in planning and undertaking its work.</p>
<p>Housing Stock Transfer</p> <p>The Council successfully transferred its housing stock to Argyll Community Housing Association (ACHA) on 21 November 2006. The Council retains overall strategic management responsibility for housing provision in its area and effective liaison arrangements with the new housing provider will be essential to the delivery of good quality housing services to tenants.</p>	<p>We will assess the adequacy of the Council's arrangements for achieving strategic oversight over housing issues in its area as part of our overview of corporate governance arrangements.</p>
<p>Asset Management</p> <p>Developing modern infrastructure is essential for supporting the delivery of improved services. The Council needs to further develop its asset management process to ensure that all assets are used effectively and efficiently to deliver services in line with the Council's priorities.</p>	<p>We will assess the effectiveness of the Council's asset management arrangements as part of our overview of governance arrangements.</p>
<p>Schools NPDO</p> <p>The Council has developed a pathfinder non-profit distributing organisation (NPDO) approach for the improvement of the school estate. Construction has started and the Council currently expects hand-over to be according to the target dates, without additional costs.</p> <p>The project requires a significant financial commitment from the Council over the life of the contract and will continue to attract significant monitoring resource from a senior level to ensure progress continues apace.</p>	<p>We will assess the Council's contract monitoring arrangements for the NPDO Schools contract as part of our overview of governance arrangements.</p> <p>We will review the balance sheet treatment of the schools asset as part of our audit of the Council's financial statements at key stages of the Project in accordance with Audit Scotland guidance.</p>
<p>Free Personal Care</p> <p>The Council operates a 'waiting list' for 'free personal care' as funding from the Scottish Executive has not fully met the demand for these services.</p> <p>In December 2006, the Scottish Public Services Ombudsman (SPSO) upheld a complaint from a member of the public that the Council had not provided funding for the complainant's personal care needs in line with statutory requirements. This ruling could require the Council to end its 'waiting list' policy and fully fund all FPC claims. The outcome represents a significant financial risk. The Council has recently taken the SPSO ruling to judicial review.</p>	<p>We will monitor the Council's response to the SPSO's findings during the financial year.</p>

Key risk area	Our response
<p>National Fraud Initiative</p> <p>There is scope to better utilise the information emerging from the National Fraud Initiative (NFI) on an ongoing basis to assist in the detection of fraud.</p>	<p>We will review the use made by the Council of the output of the NFI exercise including benefits, payroll and other data.</p>

Audit Timetable and Planned Audit Outputs

The planned outputs from our governance audit, and the proposed dates for the fieldwork, are summarised in Exhibit 5 below:

Exhibit 5: Audit Timetable and Planned Outputs

Audit Output – Governance Audit	Fieldwork	Target Delivery Date (Final Report)
Overview of Governance arrangements (to include outputs from review of risk areas outlined above)	February – May 2007	30 June 2007
Review of Internal Audit	February 2007	30 April 2007
Fraud Returns to Audit Scotland	Ongoing	30 June 2007

4 Performance

Introduction

The Local Government in Scotland Act 2003 introduced statutory duties relating to Best Value and Community Planning. The scope of Best Value and Community Planning is very broad but in general terms a successful council will:

- work with its partners to identify a clear set of priorities that respond to the needs of the community in both the short and the longer term;
- be organised to deliver those priorities;
- meet and clearly demonstrate that it is meeting the community's needs; and
- operate in a way that drives continuous improvement in all its activities.

It is the responsibility of the audited body to ensure that these matters are accorded the appropriate priority and resources, and that proper procedures are established and operate satisfactorily. Achievement of value for money by the Council depends on the existence of sound management arrangements in relation to its services, including procedures for planning, appraisal, authorisation and control, accountability and evaluation of the use of resources.

The wider dimension of public sector audit requires that the audit process give consideration to the way in which the Council secures economy, efficiency and effectiveness in the use of its resources.

Audit Approach

We will assess the adequacy of the Council's arrangements for performance management and the achievement of Best Value by:

- working with Audit Scotland, to follow up the Council's progress in addressing the key findings emerging from the recent Best Value report;
- reviewing the Council's arrangements for identifying, measuring and reporting efficiency savings under the efficient government agenda;
- assessing the Council's progress in implementing an effective performance management system; and
- evaluating the effectiveness of management arrangements for reporting performance through statutory performance indicators. We will place reliance on internal audit to confirm the accuracy of data reported.

Risk Assessment and Audit Response

On the basis of our preliminary work to date, we have identified the following audit risks in relation to the governance aspect of our audit:

Exhibit 6: Performance Audit Risk Assessment

Key risk area	Our response
<p>Best Value</p> <p>Following a recent Best Value review of the Council's services, the Accounts Commission made a number of recommendations necessary for the development of a culture of continuous improvement.</p> <p>In response, the Council has prepared a 'best value improvement and development plan'. The Council is 'on track' to meet this Plan and recently reported five actions as complete, 59 actions progressing as planned, 13 actions as delayed but with plans in place to progress them and no actions are delayed and not rescheduled.</p> <p>The successful implementation of the Plan, however, remains a significant corporate challenge for the Council.</p>	<p>We will assess the Council's progress in addressing the key issues raised in the Accounts Commission's Report and in meeting its 'best value improvement and development plan' as part of our audit.</p> <p>We will discuss and agree the detailed focus of our work with the Council and Audit Scotland.</p>
<p>Performance Management and Reporting</p> <p>Work is continuing on the introduction of a more systematic performance management system, with key performance indicators being developed within each service.</p> <p>The absence of performance targets and indicators directly linked to the objectives and priorities in the corporate plan make it difficult to assess whether the resources of the Council are being used most effectively to address the corporate priorities.</p>	<p>We will assess the Council's progress in implementing a performance management system as part of our review of the Council's response to the recent Best Value report.</p> <p>We will discuss and agree the detailed focus of our work with the Council at an early stage in the planning process.</p>
<p>Efficient Government</p> <p>The Council continues to face significant challenges in refocusing its resources on service delivery. Good progress has been made in a number of areas, however, significant effort will be required to deliver the level of efficiencies required while continuing to improve performance.</p>	<p>We will review the Council's arrangements for identifying, measuring and reporting efficiency savings under the efficient government agenda.</p>

Audit Timetable and Planned Audit Outputs

The planned outputs from our performance audit, and the proposed dates for the fieldwork, are summarised in Exhibit 7 below:

Exhibit 7: Audit Timetable and Planned Outputs

Audit Output – Performance Audit	Fieldwork	Target Delivery Date (Final Report)
Performance Audit Report to include: <ul style="list-style-type: none">• follow up review of the Council's progress in meeting its 'best value improvement and development plan', including progress in implementing a performance management system; and• an assessment of arrangements to measure, monitor and report efficiency savings.	April – June 2007	30 June 2007
Statutory Performance Indicators – Audit Scotland Return	August – September 2007	30 September 2007

5 Grant Claims

Introduction

We will audit the grant claims notified to us by the Council at the start of the audit, and authorised for audit by Audit Scotland, which are:

- housing and council tax benefits;
- supporting people;
- education maintenance allowances;
- non-domestic rates;
- European regional development fund (ERDF); and
- European structural fund (ESF).

Overall Approach

Audit Scotland issue guidance to auditors on the audit of grant claims authorised for audit in agreement with the Scottish Executive. Audit Scotland's guidance determines the extent of audit testing required for each specific grant claim.

In order to gain sufficient assurance to support our opinion on each grant claim, we are required to carry out reviews of:

- the Council's arrangements for the preparation of each claim submitted for audit;
- internal audit to determine the extent of reliance we can place on it for the purposes of our audit (Appendix B summarises the areas of internal audit work we plan to rely on);
- the effectiveness of the internal control framework for key financial systems relevant to each grant claim;
- the materiality of balances and transactions impacting on each grant claim; and
- the key risks relevant to the preparation and audit of each grant claim.

The Council is not yet in a position to estimate the number of ERDF and ESF grant claims we can expect to receive for audit or the timeframe for submission of these claims. For the purposes of determining our 2006-07 audit plan, therefore, we have assumed that we will receive no more than two ERDF or ESF grant claims in total during the year.

Additional grant claims submitted for audit not listed above will be audited in agreement with Audit Scotland and subject to additional fee arrangements in negotiation with the Council.

Exhibit 8 below lists the claims we expect to receive for audit, the deadlines for submission to external audit and the certification deadline.

Exhibit 8: Grant Claims due for Audit

Grant Claims	Submission to External Audit Deadline	Certification Deadline
Housing and Council Tax Benefits	30 September 2007	31 December 2007
Supporting People	30 June 2007	30 September 2007
Education Maintenance Allowances	30 June 2007	30 September 2007
Non-domestic Rates	30 September 2007	31 December 2007
ERDF	Tbc	Tbc
ESF	Tbc	Tbc

6 Audit Team and Fees

The Audit Team

Exhibit 9: Key Members of the Audit Team

Role	Experience
<p>Sarah Howard Engagement Partner</p> <p>Overall responsibility for delivery of the audit, liaison with management and the audit committee.</p>	<p>Sarah has over 20 years public sector external audit experience and leads the firm's northern government audit practice. Sarah is the appointed auditor to a number of local authorities and is responsible for the firm's government audit approach, training and quality control.</p>
<p>Gary Devlin Client Service Manager</p> <p>Responsible for day to day management of the audit, liaison with management and the audit committee.</p>	<p>Gary has over 16 years public sector external audit experience covering local government, central government and health sectors. Gary recently joined RSM Robson Rhodes from Audit Scotland where he had responsibility for managing the audit of Scottish Executive and Audit Scotland's review of the Efficient Government Initiative.</p>
<p>Stephen Vallely Lead Auditor</p> <p>Responsible for managing the onsite fieldwork during the interim and final audits.</p>	<p>Stephen has over 4 years public sector external audit experience with a big four firm in Glasgow. He has been involved in the audits of several local authorities and central government bodies.</p>

We are not aware of any relationships that may bear on the independence and objectivity of the team which are required to be disclosed under Auditing Standards.

The core audit team will call on other specialist and support staff, as necessary, during the course of the audit.

If at any time you wish to discuss how our services may be improved or if you are in any way dissatisfied with the audit service you are receiving please contact Sarah Howard or Richard Tremeer, our National Head of Government Audit Services.

The Audit Fee

Our audit fee is calculated in accordance with the guidance issued by Audit Scotland for determining the fee level for local government bodies. The fee is based on our professional assessment of the level of audit risk associated with a particular body. Audit Scotland requires that the agreed fee for the audit is set within the limits of the indicative fee range. Placement within the range depends on the level of work we consider necessary to perform the audit and is influenced by the number and level of risks facing the Council. In addition to the fee for the audit, Audit Scotland charges a fixed central overhead fee to meet its central running costs.

Our 2006-07 audit fee has been set above the indicative fee level, and within Audit Scotland's proposed range, largely to take account of the extra planning work required in the first year of a new audit appointment, and also recognising the additional audit requirements emerging from the introduction of the 2006 SORP and the introduction of ISA 230 (Audit Documentation). The fee includes:

- all of the work and outputs described in this plan;
- attendance at audit committees and other meetings;
- access to advice and information on relevant audit issues;
- access to workshops/seminars on topical issues; and
- all travel and subsistence costs.

The table below shows the proposed audit fee, plus Audit Scotland's fixed charge for the year ending 31 March 2007.

Exhibit 10: Proposed Fee

Area	2006-07
Indicative fee	£184,800
Maximum fee	£203,280
Proposed RSM Robson Rhodes fee	£199,500
Audit Scotland fixed charge	£ 86,300
Total	£ 285,800

Audit fees are inclusive of VAT

Our fee is based on a number of assumptions, in particular:

- an effective and smooth closedown and audit of the accounts, in accordance with an agreed timetable, together with availability of working papers at the commencement of the audit in accordance with our client working paper request list;
- the completion by internal audit of reviews of the areas set out in Appendix B.

Where we are required to undertake additional work not outlined in this plan, including, for example, challenge work, PFI opinions, any work directed by Audit Scotland, and grant claims not listed in Section 5, we will agree an additional fee with the Council in advance.

Appendix A – Summary of Planned Audit Reports and Outputs 2006-07

Audit Area	Target Delivery Date (Final Report)
Financial Statements Audit	
Controls Assurance – Central Financial Systems	30 June 2007
Accounts Report (ISA 260)	30 September 2007
Governance Audit	
Annual report to Members and the Accounts Commission	30 September 2007
Overview of Governance arrangements	30 June 2007
Internal Audit Review	30 April 2007
Performance Audit	
Best Value – follow up review	30 June 2007
Statutory Performance Indicators – Audit Scotland Return	30 September 2007
Grant Claims Audit	
Housing and Council Tax Benefits	31 December 2007
Supporting People	30 September 2007
Education Maintenance Allowances	30 September 2007
Non-domestic Rates	31 December 2007
ERDF	Tbc
ESF	Tbc

Status of our Reports to the Council

Our reports are prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by Audit Scotland. Reports are addressed to Members or officers and are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any Member or officer in their individual capacity, or to any third party.

Appendix B – Reliance on Internal Audit

Auditing standards require internal and external auditors to work closely together to make optimal use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process, we carry out an annual assessment of the internal audit function.

The Council operates with a small internal audit section and has appointed KPMG to provide additional support on a contract basis. We will review the work of internal audit to determine the extent of reliance we can place on it for the purposes of our audit. This avoids unnecessary duplication of audit work, and minimises any disruption to the Council caused by the audit process.

Based on a review of the internal audit plan for 2006-07, we will plan to place reliance on the work of internal audit in the following areas:

- Payroll
- Housing and Council Tax Benefits
- Creditor Payments
- Accounts Payable
- Procurement
- Stocktaking
- Cash Income and Banking
- Government and European Grants
- Contract Hire and Operating Leases
- Tendering Procedures
- Treasury Management
- Fixed Asset Management
- Corporate Services – ICT Applications
- Statutory Performance Indicators.