
EXTERNAL AUDITORS

1 SUMMARY

- 1.1 This report updates the Audit Committee on the change of external auditors.

2 RECOMMENDATIONS

- 2.1 The terms of this report are noted.

3 DETAIL

- 3.1 The appointment of Grant Thornton as the Councils external auditors has come to an end. The Accounts Commission have appointed Audit Scotland as the Councils external auditor for the period to 2015-16.

- 3.2 In terms of the appointment of Audit Scotland as the external auditor then the key staff are as follows:

- Engagement Lead/Assistant Director of Audit Services – Fiona Mitchell-Knight
- Senior Manager – David Jamieson
- Senior Auditor – Russell Smith

The core staff noted above will be supplemented by qualified auditors and professional trainees throughout the audit.

- 3.3 Audit Scotland will work on preparing the external audit plan over the next few months and will submit this to the Audit Committee for approval in March 2012.

- 3.4 Audit Scotland will also be working with the local area network of audit and inspection agencies over the next few months to update the Assurance and Improvement Plan.

Policy –None.

Legal – None.

Finance – None.

Personnel – None.

Equal Opportunities – None.

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