

Argyll and Bute Council

Annual Audit Plan 2013/14



Prepared for Members of Argyll and Bute Council
March 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Introduction

1. Our audit is focused on the identification and assessment of the risk of material misstatement in Argyll and Bute Council's financial statements. This report summarises our assessment of the key challenges and risks facing Argyll and Bute Council and sets out the audit work that we propose to undertake in 2013/14. Our plan reflects:
 - the risks and priorities facing Argyll and Bute Council
 - current national risks relevant to local circumstances
 - the impact of changing international auditing and accounting standards
 - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
 - issues brought forward from previous audit reports.
2. The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Irrespective of the size of the charity, as a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, a full audit is required from 2013/14 of all registered charities where the local authority is the sole trustee. Argyll and Bute Council has 22 trusts having charitable status with total assets of £2.444 million. The Assistant Auditor General wrote to local government directors of finance in June 2013 advising them of these new arrangements and the Accounts Commission's decision to appoint the auditor of each council as the auditor of its relevant charitable trusts. Accordingly, we will perform the audit of the council's charitable trusts in parallel with the audit of the council's financial statements and provide audit opinions as necessary.

Summary of planned audit activity

3. Our planned work in 2013/14 includes:
 - an audit of the financial statements and provision of an opinion on whether:
 - they give a true and fair view of the financial position of Argyll and Bute Council as at 31 March 2014 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2013 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - an audit of the financial statements and provision of an opinion for the charitable trusts where the local authority is the sole trustee
 - reporting the findings of the shared risk assessment process in an Assurance and Improvement Plan Update. This will consist of the Local Area Network (LAN) examining new evidence in terms of its impact on existing risk assessments and will include updated scrutiny plans for the period 2014/15 to 2016/17 for the council
 - a review and assessment of Argyll and Bute Council's governance and performance arrangements in a number of key areas including: selected systems of internal control, adequacy of internal audit, ICT follow up, targeted follow up of national studies and statutory performance indicators
 - provision of an opinion on a number of grant claims and returns, including Whole of Government Accounts
 - review of National Fraud Initiative arrangements
 - review of local impact of national studies
 - responding to third party correspondence relating to the council's activities, received by Audit Scotland.

Responsibilities

4. The audit of the financial statements does not relieve management or the Audit Committee, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

5. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
6. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility of the Head of Strategic Finance

7. It is the responsibility of the Head of Strategic Finance, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - acting within the law and ensuring the regularity of transactions by putting in place appropriate systems of internal control
 - maintaining proper accounting records
 - preparing financial statements timeously which give a true and fair view of the financial position of Argyll and Bute Council as at 31 March 2014 and its expenditure and income for the year then ended.

Format of the accounts

8. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice. Argyll and Bute Council prepares a Whole of Government Accounts consolidation pack annually for the Scottish Government. To enable summarisation common accounting principles and standard formats should be used.

Audit Approach

Our approach

9. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of Argyll and Bute Council. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
- understanding the business of Argyll and Bute Council and the risk exposure which could impact on the financial statements
 - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how Argyll and Bute Council will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
10. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2013/14 includes:
- comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
 - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2013/14.
11. Auditing standards require internal and external auditors to work closely together to make best 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 early assessment of the internal audit function. Internal audit is provided by the internal audit section within the council. In 2013/14 internal audit has commenced a 3 year partnership contract with Grant Thornton and CIPFA to provide the Council with high level support on development of the internal audit function. Overall, we concluded that the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

12. We plan to place formal reliance on aspects of the work of internal audit in the following areas, to support our audit opinion on the financial statements:
- Non Domestic Rates
 - Council Tax
 - Payroll
 - Trade Payables and Purchasing
 - Trade Receivables
 - Cash and Bank
 - Treasury Management
 - Capital Accounting
13. In respect of our wider governance and performance audit work we also plan to review the findings and consider other areas of internal audit work including:
- Budget preparation and control
 - Performance management arrangements
 - SPI verification work

Materiality

14. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
15. When considering, in the context of a possible qualification, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement and experience and internal guidance. An item may be judged material for reasons other than its monetary value. An inaccuracy, which would not normally be regarded as material, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, or an item contrary to law). Such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

Reporting arrangements

16. The Local Government (Scotland) Act 1973 requires that unaudited financial statements are presented to the council and Controller of Audit within three months of the end of the financial year. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year. A high level timetable is included at Appendix A of this plan, which takes account of submission requirements, planned audit committee dates. A more detailed timetable will be agreed with the Head of Strategic Finance in due course.

17. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. Responses to draft reports are expected within four weeks of submission. A copy of all final agreed reports will be sent to the Chief Executive, Head of Strategic Finance, relevant senior manager, internal audit and Audit Scotland's Performance Audit and Best Value Group.
18. We will provide an independent auditor's report to Argyll and Bute Council and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. After completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the course of the audit. All annual reports produced are published on Audit Scotland's website: (www.audit-scotland.gov.uk).
19. Planned outputs for 2013/14 are summarised at Exhibit 1.

Exhibit 1: Planned outputs

Planned outputs	Final report issued by
Governance	
Review of adequacy of internal audit	31 March 2014
Assurance and Improvement Plan Update	19 May 2014
Internal controls management letter	30 June 2014
Performance	
Targeted follow up of performance audit: ALEOs	31 May 2014
Targeted follow up of performance audit: Major capital investment in Councils	30 June 2014
Financial statements	
Report to Audit Committee in terms of ISA 260 (Communication of audit matters to those charged with governance)	30 September 2014
Independent auditor's report on the financial statements	30 September 2014
Annual report to Members and the Controller of Audit	31 October 2014
Audit opinion on charitable trusts	30 September 2014
Audit opinion on Whole of Government Accounts	3 October 2014
Grants	
Audit opinions on Education Maintenance Allowance, Non Domestic Rates Income return and Housing Benefit Subsidy	As required

Quality control

20. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards Audit Scotland conducts peer review, internal quality reviews and has engaged the Institute of Chartered Accountants of Scotland (ICAS) to conduct a programme of external review.
21. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Fiona Mitchell-Knight.

Independence and objectivity

22. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.
23. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of Argyll and Bute Council.

Audit issues and risks

Audit issues and risks

24. This annual audit plan focuses on governance and other risks specific to the financial statements of the council. The LAN's assurance and improvement plan update 2014-17 also provides an analysis of wider risks and issues which relate to aspects of the council's performance.
25. **Financial management and sustainability:** In October 2012 the council adopted a medium/longer term approach to managing its budget by reviewing its financial position over a 7 year period. A potential funding gap of £40.635 million over the next seven years was identified, requiring annual incremental savings of £5.805 million. The council identified the required 2013/14 savings and an approach was being developed to identify the further required savings of £34.830 million over the following 6 years.
26. In November 2013, following a change in administration, the council changed its budget approach. At its November 2013 meeting, the council agreed its budget strategy for 2014-15. Taking account of the stability offered by the proposed "flat cash" finance settlement, it agreed to set a savings target for 2014-15 and 2015-16 of 1%. The savings are to be achieved by efficiency savings that do not have policy implications. It was also agreed that the 2 year period (2014-15 and 2015-16) is to be used to prepare for delivering services with the reduced funding expected from 2016 onwards. The financial position of the council will be monitored and reported as part of the annual audit
27. **Equal pay claims:** The Council settled most of the remaining outstanding equal pay claims during 2012-13. The equal pay provision remaining at 31 March 2013 was £0.032 million. However, the potential liability resulting from equal pay claims remains uncertain and is subject to the outcome of several national test legal cases. The equal pay provision will be reviewed as part of the audit of the financial statements.
28. **Health and social care integration:** The council's public service reform arrangements have been considered through the shared risk assessment process. Discussions are progressing with NHS Highland on health and social care integration. This has comprised a series of meetings at Chief Executive and Leader level and workshops to review the options available. There are a number of key issues to be agreed including agreement on the preferred model, the scope of integration and the formation of an Integration Board to oversee the formation and delivery of the new partnership agreement. The LAN will continue to monitor developments closely in this area as health and social care integration is due to be implemented from 1 April 2015.
29. **New committee structure:** In June 2013 the council set up a short life working group to review political management arrangements and structures. In January 2014 the Council approved their recommendation to adopt a service committee model with separate committees for Policy and Resources, Community Services and Environment Development

and infrastructure. They also agreed to extend the remit and powers of Area Committees. The effectiveness of these arrangements will be considered a part of the statutory report follow up work noted below.

- 30. Statutory report follow up:** Following targeted Best Value audit work in the area of Leadership and Culture: member to member and member to officer relationships, a statutory report was submitted by the Controller of Audit to the Accounts Commission in October 2013 under section 102(1)(b) of the Local Government (Scotland) Act 2003. The Commission's findings on the report said that it was seriously concerned about substantial risks to the council caused by the instability of leadership by elected members since the last council election. Follow up work will be carried out to assess the progress made in addressing the report findings.
- 31. Prior year issues:** Our report to those charged with governance on the 2012/13 audit and our annual report on the 2012/13 audit identified a number of findings from our 2012/13 work which require to be addressed during 2013/14. Excluding those matters referred to above, these findings include accounting for landfill sites, heritage assets, accurate updating of the fixed asset register, review of lease agreements and the Public Service Network. Follow up work will be carried out to monitor progress with these issues as part of the audit of the financial statements.
- 32. Castle Toward:** In February 2010 the council's agents marketed Castle Toward on the open market. In June 2013, the council were informed that the successful bidder was now of the view that it was no longer possible to proceed with the transaction and development as envisaged by them. The property will be re-marketed through specialist external agents. Progress made by the council in disposing of the property will be monitored in 2013/14.
- 33. Charities:** The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Argyll and Bute Council has 22 charitable trusts with total assets of some £2.444 million. As a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, a full audit is required from 2013/14 of all registered charities where the local authority is the sole trustee irrespective of the size of the charity. An additional audit fee has been agreed to cover the work involved. The council are taking steps to rationalise the number of charities subject to audit.

Summary assurance plan

- 34.** Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified a range of risks for your organisation which require further consideration as part of our 2013/14 audit. In most cases, actions to manage these risks are either planned or already underway within the organisation. Details of the sources of assurance that we have received for each of these risks and any audit work we plan to undertake is also set out in Appendix B. In the period prior to the submission of the unaudited financial statements, we will liaise with senior officers on any new or emerging issues.

National performance audit studies - impact and follow up

35. Audit Scotland's Performance Audit and Best Value Group undertake a programme of studies on behalf of the Auditor General and Accounts Commission. In line with Audit Scotland's strategy to support improvement through the audit process and to maximise the impact of national performance audits we will follow up a number of studies at a local level. In 2013/14 this will include a targeted review of Arm's-length external organisations (ALEOs): are you getting it right? (June 2011) and Major capital investment in council (March 2013).

Fees and resources

Audit fee

36. In determining the audit fee we have taken account of the risk exposure of Argyll and Bute Council, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 30 June 2014.
37. The agreed audit fee for the 2013/14 audit of Argyll and Bute Council is £276,580 as summarised in Exhibit 2. This includes £9,900 in respect of the separate audits required for the council's charitable trusts, referred to in para 2 above. Our fee covers:
- all of the work and outputs described in this plan
 - a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
 - attendance at Audit Committee meetings
 - responding to third party correspondence relating to the council's activities
 - access to advice and information on relevant audit issues
 - access to workshops/seminars on topical issues
 - travel and subsistence costs.

Exhibit 2: Audit fee

Description	Audit fee 2010/11	Audit fee 2011/12	Audit fee 2012/13	Audit fee 2013/14
Total audit fee	£286,500	£266,160	£253,180	£276,580
% cash (reduction)/increase on prior year	(5.2%)	(7.1%)	(4.9%)	9.2%
Cumulative % real reduction, including GDP deflator	(7.4%)	(15.2%)	(21.1%)	(15.5%)

38. The fee increase over 2012/13 relates specifically to follow up work relating to the statutory report, an FOI request relating to the 2012/13 annual audit report, audit work relating to a complaint, and correspondence queries at a level above the norm for councils of this size.
39. Where our audit cannot proceed as planned through, for example, late receipt of the unaudited financial statements for the council or charitable trusts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Audit team

40. Fiona Mitchell-Knight, Assistant Director, Audit Services is your appointed auditor. The local audit team will be led by David Jamieson who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided at Appendix C. The core audit team will call on other specialist and support staff, as necessary.

Appendix A - Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions	January to June 2014
Meetings with officers to clarify expectations of detailed working papers and financial system reports	By 31 March 2014 and ongoing thereafter
Planned committee approval of unaudited financial statements	26 June 2014
Submission of unaudited council financial statements with working papers package	30 June 2014
Submission of unaudited charitable trust financial statements with working papers package	30 June 2014
Progress meetings with lead officers on emerging issues	As required
Latest date for final clearance meeting with Head of Strategic Finance	12 September 2014
Agreement of unsigned financial statements for Audit Committee agenda, and issue of report to the Audit Committee on the audit of financial statements (ISA 260)	19 September 2014
Audit Committee date	26 September 2014
Independent auditors report signed	30 September 2014
Latest date for submission of unaudited whole of government accounts to external audit	29 August 2014
Latest date for signing of WGA return	3 October 2014
Annual Audit Report to Members and the Controller of Audit	31 October 2014

Appendix B - Summary assurance plan

In this section we identify a range of financial statements and wider dimension audit risks facing the council, the related source of assurance received and the audit work we propose to undertake to secure additional assurance. The management of risk is the responsibility of the council and its officers, with the auditor's role being to review the arrangements put in place by management. Planned audit work, therefore, will not necessarily address all residual risks.

Risk	Source of assurance	Planned audit action
Financial management and sustainability		
<p>The council will continue to face increasing demand and cost pressures for its services in the foreseeable future. It is facing a significant funding gap over the next seven years.</p> <p><i>Risk: The council may be unable to achieve the required savings without compromising service delivery.</i></p>	<p>The council has a good track of financial management.</p> <p>Budget strategy agreed for 2014/15 and 2015/16.</p> <p>Quarterly revenue and capital budget monitoring reports.</p> <p>The council is in the process of developing proposals for a service prioritisation process which is critical to ensuring that the Council's resources are aligned to and support delivery of the SOA.</p>	<p>Budget setting and monitoring arrangements reviewed as part of the annual risk assessment.</p> <p>Comment on the council's financial position included in the Annual Audit Report.</p>
Equal pay claims		
<p>The potential liability resulting from equal pay claims remains uncertain and is subject to the outcome of several national test legal cases.</p> <p><i>Risk: There is a risk that the ultimate cost to the council is greater than anticipated.</i></p>	<p>The council set aside a provision of £0.032 million in 2012/13 to deal with equal pay claims. This sum was based on the best evidence available at the time.</p> <p>The position will be subject to review in 2013/14 and the adequacy of the provision assessed accordingly.</p>	<p>Monitor developments throughout the year and review the equal pay provision as part of the 2013/14 financial statements audit.</p>

Risk	Source of assurance	Planned audit action
Health and social care integration		
<p>The council and NHS Highland have yet to agree an appropriate model for taking forward integration.</p> <p><i>Risk: plans to support health and social care integration are not sufficiently developed to support effective implementation of new arrangements by 1 April 2015, impacting health and social care service delivery.</i></p>	<p>Meetings at Chief Executive and Leader level are taking place.</p> <p>Proposals on the model of integration will be considered by the Council in March.</p> <p>An internal project team has been established and it is completing significant baseline and preparatory work.</p>	<p>Review minutes of meetings between the council and the health board.</p> <p>Maintain regular contact with council officers to stay informed of developments.</p>
New committee structure		
<p>In June 2013 the council set up a short life working group to review political management arrangements and structures. In January 2014 the Council approved their recommendation to adopt a service committee model with separate committees for Policy and Resources, Community Services and Environment Development and infrastructure.</p> <p><i>Risk: Until the new committee structure is fully embedded across the council there is a risk that inappropriate decisions may be made.</i></p>	<p>The new committee structure has been established based on the recommendations of the short life working group.</p>	<p>Observance of committee meetings and reviews of committee minutes.</p> <p>Statutory report follow up.</p> <p>Comment on the council's governance arrangements included in the Annual Audit Report.</p>
Statutory report follow up		
<p>A statutory section 102 report was submitted by the Controller of Audit to the</p>	<p>An Improvement Plan, developed in consultation with members was approved in</p>	<p>Statutory report follow up.</p> <p>Comment on the council's governance arrangements</p>

Risk	Source of assurance	Planned audit action
<p>Accounts Commission in October 2013. Follow up work will be carried out to assess the progress made in addressing the report findings.</p> <p><i>Risk: insufficient progress in addressing the findings from the statutory report could hamper the decision making process and result in corporate objectives not being met.</i></p>	<p>January. It focuses on 4 key areas of improvement: Standards, Governance, Structures and Process, Training and Development and Policy development Support.</p>	<p>included in the Annual Audit Report.</p>
Prior year issues		
<p>A number of findings from our 2012/13 work require to be addressed.</p> <p><i>Risk: insufficient progress in addressing prior year issues could impact on our audit of the 2013/14 financial statements.</i></p>	<p>Planned management action, with a responsible officer is in place to resolve the issues identified.</p>	<p>Follow up work to review implementation of agreed actions.</p>
Castle Toward		
<p>In February 2010 the council's agents marketed Castle Toward on the open market. In June 2013, the council were informed that the successful bidder was now of the view that it was no longer possible to proceed with the transaction and development as envisaged by them. The property will be re-marketed.</p> <p><i>Risk: the council may be unable to obtain best value in the disposal of Castle Toward.</i></p>	<p>Progress is being made regarding re-marketing the property through specialist external agents.</p>	<p>Progress made by the council in disposing of the property will be monitored in 2013/14</p>
Charities		
<p>Argyll and Bute Council currently administers 22 Trust</p>	<p>Experienced finance staff involved in the preparation of</p>	<p>Regular meetings with finance staff</p>

Risk	Source of assurance	Planned audit action
<p>Funds having charitable status, where members are the sole trustees of the fund. These funds will require an independent audit certificate for the year ended 31 March 2014.</p> <p><i>Risk: The requirements of the Charities Act are not met in the financial statements.</i></p>	<p>registered charities' accounts</p>	

Appendix C - Audit team

A summarised curriculum vitae for each core team member is set out below:

Fiona Mitchell-Knight BA (Hons) FCA

Assistant Director of Audit Services (certifying auditor)

Fiona took up post as Assistant Director of Audit in August 2007, following 6 years as the Senior Audit Manager for a number of local authority clients including Glasgow City Council. Fiona trained as an auditor in the private sector in England, and has 20 years experience of public sector audit with Audit Scotland, covering local government, health and the further education sector.

David Jamieson CPFA

Senior Audit Manager

David has over twenty years experience of both internal and external audit from a wide range of public sector clients including the NHS, local and central government.

Russell Smith BAcc CA

Senior Auditor

Russell has thirteen years experience of public sector audit with Audit Scotland, covering local and central government. Russell previously worked in external audit in the private sector and in the international audit department of a multi national company.

Brian Gillespie DPA (CIPFA)

Auditor

Brian joined Audit Scotland in 2002 and has a wide range of external audit experience in the health, specifically the audit of NHS Greater Glasgow and Clyde, and local government sectors. Prior to this, Brian spent eight years as an internal auditor in the NHS.

Neil W Robb

Senior Auditor (ICT)

Neil has over twenty years experience of public sector audit with Audit Scotland, covering local government, health and the central government sectors. Prior to this, Neil spent nineteen years in various IT management, security and operational roles in financial services.

Fiona Ivison BA (Hons)

Professional Trainee

Fiona is an accountancy graduate from Glasgow Caledonian University with a first class honours degree. She joined Audit Scotland in 2013 and will begin studying for her ICAS qualification during 2014.