Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.

- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.

- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.

About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money

- reporting our findings and conclusions in public

- identifying risks, making clear and relevant recommendations.
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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the Code of Audit Practice, and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor’s report on the financial statements and meet the wider scope requirements of public sector audit including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Adding value

3. We aim to add value to Argyll and Bute Council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help Argyll and Bute Council promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following main risk areas for Argyll and Bute Council. We have categorised these risks into financial statement risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in Exhibit 1.

Exhibit 1
2018/19 Key audit risks

<table>
<thead>
<tr>
<th>Audit Risk</th>
<th>Management’s source of assurance</th>
<th>Planned audit work</th>
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<td></td>
<td>&quot; &quot;</td>
<td>&quot; &quot;</td>
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</table>

Financial statements issues and risks

1. Risk of management override of controls

   ISA (UK) 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.

   Owing to the nature of this risk, assurances from management are not applicable in this instance.

   - Detailed testing of journal entries.
   - Review of accounting estimates and evaluation of the impact of any variability in key assumptions.
   - Substantive testing of transactions around the year end to confirm income and expenditure is accounted for in the correct period.
   - Evaluation of significant transactions that are outside the normal course of business.
   - Focused testing of accruals and prepayments.
## Risks and planned work

<table>
<thead>
<tr>
<th>Audit Risk</th>
<th>Management’s source of assurance</th>
<th>Planned audit work</th>
</tr>
</thead>
</table>
| **2. Revenue recognition** | The council has well developed processes for authorisation, separation of duties and workflow associated with income streams. Clear schemes of delegation and authorised signatory databases are regularly updated. Financial systems have built in automated authorisation processes to ensure the risk of fraud is minimised. The annual internal audit plan includes a continuous monitoring programme of testing across income systems. The council has an established Counter Fraud Team. | • Testing of high-level controls over income and receivables by means of a ‘walk through test’.  
• We will carry out testing to confirm that the council’s revenue recognition policy is appropriate and has been applied consistently throughout the year.  
• Review of arrangements to prevent and detect fraud.  
• Analytical procedures on income streams.  
• Detailed testing of income transactions, including cut-off testing, focusing on the areas of greatest risk. |
| **3. Risk of fraud in the recognition of expenditure** | As above, but in relation to expenditure transactions. | • Testing of high-level controls over expenditure and payables by means of a ‘walk through test’.  
• We will carry out testing and obtain evidence that expenditure is recorded in line with appropriate accounting policies and the policies have been applied consistently across the year.  
• Review of arrangements to prevent and detect fraud.  
• Analytical procedures on expenditure transactions.  
• Detailed testing of expenditure transactions, including cut-off testing, focusing on the areas of greatest risk. |
| **4. Estimation and judgements** | Any significant estimates and judgements are clearly explained in the Notes to the Accounts. Non-current assets are professionally valued on a regular basis in accordance with a predetermined schedule. Provisions are reviewed by finance officers in consultation with the council’s legal service. | • Completion of “review of the work of an expert” for the professional valuers and actuaries.  
• Review of accounting estimates and disclosures.  
• Additional assurances obtained from legal and HR officers in relation to provisions.  
• Focused substantive testing of non-current assets, provisions and pension liabilities including data. |

Argyll and Bute Council receives a significant amount of income in addition to Scottish Government funding. Under ISA (UK) 240, there is a presumed risk of fraud in relation to revenue recognition.

The Public Audit Forum issued Practice Note 10; it recognises that most public-sector bodies are net spending bodies and there is an increased risk of material misstatement due to improper recognition of expenditure.

Specific fraud risks relevant to public sector audit include welfare benefits, grants and other claims made by individuals and organisations on the public purse.

Any significant degree of subjectivity in the measurement and valuation of the following material account areas:

- non-current assets (including heritage assets)
- provisions (including equal pay claims)
- pension liabilities.

These areas represent an increased risk of material

Any significant estimates and judgements are clearly explained in the Notes to the Accounts.

Non-current assets are professionally valued on a regular basis in accordance with a predetermined schedule.

Provisions are reviewed by finance officers in consultation with the council’s legal service.
Wider dimension issues and risks

5 Financial sustainability

Councils continue to face significant financial challenges with pressures on funding and increasing demand for services, so must continue to radically and sustainably reconfigure service provision.

As at February 2019, the mid-range scenario of the council’s three-year Budget Outlook from 2019/20 to 2021/22 estimates a budget gap of £5.56 million for 2020/21, rising to £7.083 million in 2021/22, with a balanced budget position, after implementation of all measures available, forecast for 2019/20 (Surplus £1.032 million). Beyond this there remains a significant budget gap in future years.

This represents a financial sustainability risk for the council as the level of necessary budget savings may adversely affect the level and quality of service provision.

Continued delivery of savings options which align available budget with the council’s priorities.

Transformation Board continuing to oversee the implementation of savings options, while exploring shared services and other alternative service delivery models.

Regular monitoring and reporting on the delivery of savings options.

Medium to long term financial strategy already in place will be further developed.

- Review of the council’s annual budget setting arrangements.
- Assessment of the council’s medium to long term financial strategy.
- Review and assessment of budget monitoring arrangements with a focus on reports to senior officers and members on financial position.
- On-going review of the council’s financial position and delivery of planned savings.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in Exhibit 2, and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. 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 relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor’s report to Argyll and Bute Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.
### Exhibit 2
2018/19 Audit outputs

<table>
<thead>
<tr>
<th>Audit Output</th>
<th>Target date</th>
<th>Audit and Scrutiny Committee Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annual Audit Plan</td>
<td>31 March 2019</td>
<td>19/03/2019</td>
</tr>
<tr>
<td></td>
<td>(Planned date 12 Mar 2019)</td>
<td></td>
</tr>
<tr>
<td>Management Report</td>
<td>30 June 2019</td>
<td>18/06/2019</td>
</tr>
<tr>
<td></td>
<td>(Planned date 11 Sep 2019)</td>
<td></td>
</tr>
<tr>
<td>Annual Audit Report</td>
<td>30 September 2019</td>
<td>24/09/2019</td>
</tr>
<tr>
<td></td>
<td>(Planned date 17 Sep 2019)</td>
<td></td>
</tr>
<tr>
<td>Independent Auditor's Report</td>
<td>30 September 2019</td>
<td>24/09/2019</td>
</tr>
<tr>
<td></td>
<td>(Planned date 26 Sep 2019)</td>
<td></td>
</tr>
</tbody>
</table>

Source: Audit Scotland

### The audit of trusts registered as Scottish charities

8. Members of Argyll and Bute Council are sole trustees for seven trusts and one common good fund, registered as Scottish charities, with total assets of some £5.630 million as at 31 March 2018. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

9. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor’s report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where a council or some members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor’s report is required for each registered charity where members of Argyll and Bute Council are sole trustees, irrespective of the size of the charity.

### Audit fee

10. The proposed audit fee for the 2018/19 audit of Argyll and Bute Council is £258,050 [2017/18: £255,454]. This includes £3,500 [2017/18: £3,350] for the audit of the council’s charitable trusts. In determining the audit fee, we have taken account of the risk exposure of Argyll and Bute Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 28 June 2019.

11. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements 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 out with our planned audit activity.

### Responsibilities

**Audit and Scrutiny Committee and Accountable Officer**

12. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing
effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

13. The audit of the financial statements does not relieve management or the Audit and Scrutiny Committee, as those charged with governance, of their responsibilities.

Appointed auditor

14. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council’s Ethical Standard.

15. Auditors in the public sector give an independent opinion on the financial statements and other information within the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

16. Our audit team membership has changed since last year. Following the retirement of David McConnell in December 2018, the appointed auditor for Argyll and Bute Council from January 2019 is John Cornett. John was previously a District Auditor with the Audit Commission and more recently was KPMG’s Head of Local Government Audit for the Midlands. We include full details of the current team in Appendix 1.
Audit scope and timing

Annual accounts

17. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Argyll and Bute Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses 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 the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with enough audit evidence as to whether the financial statements are free of material misstatement.

18. We will give an opinion on whether the financial statements:

- give a true and fair view, in accordance with applicable law and the 2018/19 Code of Practice on Local Authority Accounting in the United Kingdom (the 2018/19 Code), of the state of affairs of the council and its group as at 31 March 2019 and of the income and expenditure of the council and its group for the year then ended
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

19. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor’s report.

20. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

21. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.
22. We assess materiality at different levels as described below. The materiality values for Argyll and Bute Council are set out in Exhibit 3.

**Exhibit 3
Materiality values**

<table>
<thead>
<tr>
<th>Materiality</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Planning materiality</strong> – This is the figure we use in assessing the overall impact of audit adjustments on the financial statements. Based on our professional judgement, informed by our assessment of audit risk we have set planning materiality at 1% of gross expenditure for the year ended 31 March 18 based on the latest audited accounts for 2018.</td>
<td>£4.2 million</td>
</tr>
<tr>
<td><strong>Performance materiality</strong> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Based on our assessment of audit risk we have calculated performance materiality at 60% of planning materiality.</td>
<td>£2.5 million</td>
</tr>
<tr>
<td><strong>Reporting threshold (i.e., clearly trivial)</strong> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 1% of planning materiality.</td>
<td>£42,000</td>
</tr>
</tbody>
</table>

Source: Audit Scotland

**Timetable**

23. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us for the produce the unaudited accounts. We have included an agreed timetable at Exhibit 4.[tailor as appropriate]

**Exhibit 4
Annual accounts timetable**

<table>
<thead>
<tr>
<th>Key stage</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consideration of unaudited annual accounts by those charged with governance</td>
<td>18 June 2019</td>
</tr>
<tr>
<td>Latest submission date of unaudited annual accounts with complete working papers package</td>
<td>28 June 2019</td>
</tr>
<tr>
<td>Latest submission date for unaudited WGA return</td>
<td>2 August 2019</td>
</tr>
<tr>
<td>Latest date for final clearance meeting with Head of Strategic Finance</td>
<td>3 or 4 September 2019 [TBC]</td>
</tr>
<tr>
<td>Issue of Letter of Representation and proposed independent auditor’s report</td>
<td>24 September 2019</td>
</tr>
<tr>
<td>Agreement of audited unsigned annual accounts</td>
<td>24 September 2019</td>
</tr>
<tr>
<td>Issue of Annual Audit Report to those charged with governance</td>
<td>24 September 2019</td>
</tr>
<tr>
<td>Independent auditor’s report signed</td>
<td>26 September 2019</td>
</tr>
<tr>
<td>Latest date for signing of WGA return</td>
<td>27 September 2019</td>
</tr>
</tbody>
</table>
Internal audit

24. Internal audit is provided by the council’s own internal audit service overseen by a Chief Internal Auditor. As part of our planning process we carry out an assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). Our review of internal audit concluded that the internal audit service operates in accordance with PSIAS and has sound documentation standards and reporting procedures in place.

Using the work of internal audit

25. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently and effectively.

Audit dimensions

26. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in Exhibit 5.

Exhibit 5
Audit dimensions

Financial sustainability

Financial management

Governance and transparency

Value for money

Source: Code of Audit Practice

27. In the local government sector, the appointed auditor’s annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

28. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body’s financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
29. The council is currently forecasting, within a mid-range scenario, a balanced budget position for 2019/20, with a funding gap of £5.560 million in 2020/21 rising to £7.083 million in 2022/23. This represents a financial sustainability risk for the council as the level of necessary budget savings may adversely affect the level and quality of service provision. We will closely monitor the council’s budget setting process and delivery of necessary savings throughout the course of the 2018/19 audit. We will also assess the further development of the council’s medium to long term financial strategy.

30. There were no other significant financial sustainability risks identified by our planning work that we intend to undertake specific work on in 2018/19.

31. The Council approved a Strategic Workforce Plan 2018-2022 on 26 April 2018. The plan is a high-level document which commits management to develop service specific workforce plans during 2018/19. Once these more detailed plans are developed, they should, alongside the strategic workforce plan, enable the Council to develop its future workforce to meet the recognised challenges and transformation agenda. We will monitor progress in this area as part of our 2018/19 audit.

Financial management

32. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on whether Argyll and Bute Council:

- has adequate arrangements in place to ensure systems of internal control are operating effectively
- can demonstrate the effectiveness of the budgetary control system in communicating accurate and timely financial performance
- has assured itself that its financial capacity and skills are appropriate
- has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

33. The strategic finance team provides key financial support across the Council and is responsible for producing annual accounts. The team has decreased in size in recent years, which has had an adverse impact on the workload of other finance team members and on response times to audit queries. Furthermore, finance staff have been required to take on additional workload operating separate financial records for Live Argyll within the Council’s systems.

34. In order to address these and other issues, a review of strategic finance has been completed and has resulted in a significant re-structuring of the function. Management expect this to provide increased responsiveness and resilience across the finance team. Our initial assessment of the changes has been positive, and we will work closely with the team to ensure timely completion of the annual accounts audit.

35. There were no significant financial management risks identified by our planning work that we intend to undertake specific work on in 2018/19.

Governance and transparency

36. Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision - making and transparent reporting of financial and performance information. We will review, conclude and report on whether Argyll and Bute Council can demonstrate:

- that the governance arrangements it has in place are appropriate and operating effectively including for those services delivered by other organisations on its behalf such as ALEOs;
Audit scope and timing

- effective scrutiny, challenge and transparency on decision-making and finance and performance reports; and
- the quality and timeliness of financial and performance reporting.

37. There were no significant governance and transparency risks identified by our planning work that we intend to undertake specific work on in 2018/19.

Value for money

38. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether Argyll and Bute Council can:

- provide evidence that it is demonstrating value for money in the use of its resources;
- demonstrate that there is a clear link between money spent, output and outcomes delivered;
- demonstrate that outcomes are improving and
- evidence a clear focus on driving improvement and the pace of change.

39. There was no significant value for money risks identified by our planning work that we intend to undertake specific work on in 2018/19.

Best Value

40. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

41. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period.

42. The seven councils on which a BVAR will be published during the third year of the new approach are listed in Exhibit 6. Reports will be considered by the Accounts Commission in the period between March and November 2019.
43. The work planned in Argyll and Bute Council this year will focus on the Council’s arrangements for demonstrating Best Value in Fairness and Equality, and in Performance, Outcome and Improvement. The work will be integrated with that described above in these areas. It will involve us gaining an understanding of how effective the council’s self-evaluation processes are in driving improvement across the council. The results of this work will be reported in the Annual Audit Report.

**Independence and objectivity**

44. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

45. The engagement lead (i.e. appointed auditor) for Argyll and Bute Council is John Corbett, Audit Director. 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.

**Quality control**

46. International Standard on Quality Control (UK) 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.

47. 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 (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

48. 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 welcome feedback at any time and this may be directed to the engagement lead.
Appendix 1: The audit team

The core audit team consists of the following staff and might be supported at peak times with additional resources to ensure key reporting deadlines are met:

John Cornett
Audit Director

[Image of John Cornett]

John has more than 28 years’ experience delivering external audit services to Local Government and NHS bodies. For the last 11 years he has been the Engagement Lead for a mixed portfolio of clients in England, including Unitary and Upper Tier authorities as well as NHS Provider Trusts and Clinical Commissioning Groups. Prior to joining Audit Scotland in January, he was a Director and Head of Local Government Audit for the Midlands at KPMG LLP and previously was a District Auditor at the Audit Commission. He is a Fellow Member of the Chartered Institute of Public Financial Accountants (CIPFA).

Jim Rundell
Senior Audit Manager

[Image of Jim Rundell]

Jim will have overall control of the delivery and quality of the audit including audit engagement and ensuring the audit is properly planned, resourced and concluded within time. Jim has 34 years’ experience of public sector auditing and worked across a range of local government, health and central government audits. Also, he is the quality control manager for our Audit Services Group (ASG) as well as being ASG’s risk manager.

David Meechan
Senior Auditor

[Image of David Meechan]

David will lead the audit team and will be the main contact for the audit. He joined Audit Scotland in 2002 after almost 25 years in private sector audit and has since then worked principally in Local Government and Health audit.
Dafydd Jones
Trainee Auditor

Email: djones@audit-scotland.gov.uk  Phone: 0131 625 1712

Dafydd joined Audit Scotland in October 2018 and has worked mainly on the Argyll and Bute Council and NHS Greater Glasgow and Clyde Health Board audits since then. Prior to joining Audit Scotland, Dafydd worked as a Benefits Officer with North Ayrshire Council.
Appendix 1: The audit team

Argyll and Bute Council
Annual Audit Plan 2018/19

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