

# Glasgow City Council

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for Glasgow City Council  
March 2019

## 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 and 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 Glasgow City Council (the 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 the 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 the council. We have categorised these risks into financial 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

 Audit Risk	Source of assurance	Planned audit work
<b>Financial statements issues and risks</b>		
<p><b>1 Risk of management override of controls</b></p> <p>ISA 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.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<p>Detailed testing of journal entries.</p> <p>Assessment of the estimation methodology applied by the council and the reasonableness of the estimates contained within the financial statements.</p> <p>Focused testing of accruals and prepayments.</p> <p>Evaluation of significant transactions that are outside the normal course of business.</p>
<p><b>2 Risk of fraud over income</b></p> <p>Glasgow City Council receives a significant amount of income in addition to Scottish Government</p>	<p>Clear schemes of delegation in place.</p> <p>Corporate fraud policy in place, whistleblowing</p>	<p>Analytical procedures on income streams.</p>

 <b>Audit Risk</b>	<b>Source of assurance</b>	<b>Planned audit work</b>
<p>funding. The extent and complexity of income means that, in accordance with ISA 240, there is an inherent risk of fraud. Particular areas of concern include council tax, non-domestic rates and income from sundry debtors.</p>	<p>procedures and established Corporate Fraud Team in operation.</p> <p>Appropriate processes for the authorisation, separation of duties and workflow associated with income and expenditure.</p>	<p>Walk-through of controls identified within key financial systems.</p> <p>Detailed testing of revenue transactions focusing on the areas of greatest risk.</p> <p>Consideration of the work of the council's Corporate Fraud Section.</p>
<p><b>3 Risk of fraud over expenditure</b></p> <p>Most public sector bodies are net expenditure bodies. Therefore the risk of fraud is more likely to occur over expenditure, due to the variety and extent of expenditure in delivering services. Specific fraud risks relevant to public sector audit include welfare benefits, grants and other claims made by individuals and organisations.</p>	<p>Clear schemes of delegation in place.</p> <p>Corporate fraud policy in place, whistleblowing procedures and established Corporate Fraud Team in operation.</p> <p>Appropriate processes for the authorisation, separation of duties and workflow associated with income and expenditure.</p> <p>Compliance with procurement regulations.</p>	<p>Analytical procedures on expenditure streams.</p> <p>Walk-through of controls identified within key financial systems.</p> <p>Detailed testing of expenditure transactions focusing on the areas of greatest risk.</p> <p>Consideration of the work of the council's Corporate Fraud Section.</p>
<p><b>4 Estimation and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets, pension liabilities and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Non-current assets are professionally valued on a regular basis in accordance with a pre-determined schedule.</p> <p>Pension liabilities for inclusion in financial statements are derived from valuation calculations prepared by actuaries appointed by Strathclyde Pension Fund.</p> <p>Controls are in place over provision of accurate data to valuers/actuaries.</p> <p>Provisions reviewed by finance officers in consultation with the council's legal service.</p> <p>Established quality control and review arrangements for accounts preparation.</p>	<p>Evaluate the competence, capabilities and objectivity of both the professional valuer and professional actuary.</p> <p>Obtain assurances on the pension fund control environment.</p> <p>Assess the reasonableness and appropriateness of actuarial assumptions.</p> <p>Focused substantive testing of key areas of non-current assets and of provisions, including provisions for equal pay claims.</p> <p>Review and assess the carrying value of assets identified for sale and leaseback, to ensure they have been properly valued.</p> <p>Sample check accruals and provisions in the 2018/19 annual accounts.</p>
<p><b>5 Provision for the cost of the equal pay settlement</b></p> <p>The council has reached an agreement in principle to settle historic equal pay claims and the total cost of settlement is likely to exceed £500m. Payments to</p>	<p>Adoption of robust methodology that ensures that data used is complete and reliable and that calculations are accurate.</p> <p>All estimations and judgements are clearly</p>	<p>Assess the methodology used in determining cost of the equal pay settlement.</p> <p>Assess the reasonableness of any judgements or estimations made.</p>

	Audit Risk	Source of assurance	Planned audit work
	<p>claimants are likely to be made in 2019/20.</p> <p>Provision for the settlement will be reflected in the 2018/19 financial statements.</p> <p>The complexities of historic pay claims and volume of claims presents a significant challenge in determining the likely overall cost, particularly as this will involve a level of estimation and judgement.</p> <p>This represents an increased risk of misstatement in the financial statements.</p>	<p>documented and adequately supported.</p> <p>Finance officers have consulted with key parties, such as human resources, legal services, HMRC and Strathclyde Pension Fund.</p>	<p>Evaluation of equal pay disclosures within the annual accounts.</p>

### Wider dimension issues and risks

#### 6 Financial sustainability

The council faces significant financial challenges, including

- A £129m funding gap for the period 2018/19 to 2020/21
- Meeting the cost of the equal pay settlement (likely to exceed £500m)
- Adoption of a new pay and grading system
- rising demands for services
- increasing cost of services
- reductions in local government funding

In addition, there are a number of uncertainties that are likely to have a financial impact on the council e.g. EU withdrawal, ending of public sector pay settlement, new financial powers for the Scottish Government.

Robust longer-term financial plans will be required to address the financial challenges the council faces and support the delivery of its strategic objectives.

Regular update of longer-term financial plans, including the impact of the cost of the equal pay settlement.

Established procedures for the monitoring and reporting of financial performance.

Application of Financial Management and Control Code of Practice.

Assessment of the adequacy of the council's longer-term financial management arrangements.

Ongoing review of the financial performance and budget reports to assist in our assessment of the council's financial position.

Meetings with officers.

Ongoing consideration of the council's savings programme, including the robustness of future savings plans and the adequacy of progress reports to committee.

Review and assessment of provisions and contingent liability disclosures as part of our financial statements audit.

 <b>Audit Risk</b>	<b>Source of assurance</b>	<b>Planned audit work</b>
<p><b>7 Accounting for council funding strategies</b></p> <p>The council has developed a separate funding strategy to address the cost of equal pay settlement. This includes:</p> <ul style="list-style-type: none"> <li>- generating capital receipts through the sale and lease back of a number of council properties to the council Arm's Length External Organisation (ALEO), City Property Glasgow Investments LLP.</li> <li>- the use of shareholder contribution from City Property Glasgow Investments LLP, following refinancing of existing ALEO debt.</li> </ul> <p>The council also intends to reprofile its internal loans fund repayment schedule to help address the wider medium-term financial challenges of the council.</p> <p>There is a risk that the council does not comply with relevant financial or statutory regulations and guidance when implementing its funding strategies.</p>	<p>Senior Finance officers' knowledge and understanding of the relevant financial regulations and guidance.</p> <p>Where necessary expert advice and opinion is obtained.</p>	<p>Assessment of the proposed arrangements against legislative and accounting requirements.</p>
<p><b>8 Delivery of digital and strategic objectives</b></p> <p>On 1 April 2018 the council entered into a seven year contract with CGI for the provision of ICT services.</p> <p>In November 2018 the council agreed its Digital Glasgow Strategy which is aligned with its Strategic Plan</p> <p>It is currently developing its Strategic Innovation and Technology (SIT) Strategy.</p> <p>The alignment of the SIT Strategy with the Digital Glasgow Strategy and Strategic is key to the delivery of the council's strategic objectives are not delivered.</p>	<p>Existing governance and reporting arrangements including the Digital Strategy Board and City Administration Committee.</p>	<p>Consider reports submitted to committee on the Digital Glasgow Strategy and SIT strategy.</p> <p>Assess the alignment of the SIT strategy with the council's strategic objectives.</p> <p>Consideration of Internal Audit's work on the effectiveness of the SIT team.</p>

## Reporting arrangements

- 5.** Audit reporting is the visible output for the annual audit. We will publish all annual audit plans and the outputs detailed in [Exhibit 2](#), along with any other outputs on matters of public interest, on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
- 6.** We will report matters arising from our audit on a timely basis and will include agreed action plans. We will issue draft management reports to the relevant officer(s) to confirm factual accuracy.
- 7.** We will provide an independent auditor's report to the council and Accounts Commission setting out our opinions on the annual accounts. We will provide the Executive Director of Finance and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

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## Exhibit 2 2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	28 February 2019	Finance and Audit Scrutiny Committee (FASC) - 13 March 2019
Management Report	31 May 2019	FASC - 12 June 2019
Annual Audit Report	By 30 September 2019	FASC - 11 September 2019 CAC – 26 September 2019
Independent Auditor's Report	By 30 September 2019	FASC - 11 September 2019 CAC – 26 September 2019

Source: Audit Scotland

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## Audit fee

**8.** The proposed audit fee for the 2018/19 audit of Glasgow City Council is £633,650 (17/18: £623,770). In determining the audit fee we have taken account of the risk exposure of the 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 annual accounts, with a complete working papers package by mid-June 2019.

**9.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to make use of 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

### Finance and Audit Scrutiny Committee and Executive Director of Finance

**10.** 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.

**11.** Under the current committee structure, those charged with governance include the Finance and Audit Scrutiny Committee. The audit of the annual accounts does not relieve management, or those charged with governance, of their responsibilities.

#### Appointed auditor

**12.** 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.

**13.** Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. 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.

# Audit scope and timing

## Annual accounts

**14.** 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 the 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 the 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 sufficient audit evidence as to whether the financial statements are free of material misstatement.

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

- give a true and fair view in accordance with applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 of the state of affairs of the council and its group as at 31 March 2019 and of the surplus or deficit on the provision of services of the council and its group for the year then ended
- have been properly prepared in accordance with International reporting Standards (IFRSs) as adopted by the European Union, as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2018/19
- 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.



characteristics



responsibilities



principal activities



risks



governance arrangements

## Other information in the annual accounts

**16.** 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.

**17.** 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

**18.** 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.

19. We assess materiality at different levels as described below. The materiality values for the council (single entity and group) are set out in [Exhibit 3](#).

## Exhibit 3 Materiality values

Materiality	Amount
<b>Glasgow City Council Financial Statements</b>	
<p><b>Planning materiality</b> – This is the figure we use in assessing the overall impact of audit adjustments on the financial statements. Based on our professional judgement we have determined it is appropriate to set planning materiality at 1% of gross expenditure on provision of services as set out in the 2017/18 annual accounts.</p> <p>We will review this level of materiality in light of any emerging significant risks and the reported outturn position as declared in the 2018/19 financial statements when presented for audit.</p>	£28.110 million
<p><b>Performance materiality</b> – 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. We have calculated performance materiality at 50% of planning materiality.</p>	£14.055 million
<p><b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.</p>	£0.250 million
<b>Group Financial Statements</b>	
<p><b>Planning materiality</b> – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. Based on our professional judgement we have determined it is appropriate to set planning materiality at 1% of gross expenditure on provision of services as set out in the 2017/18 annual accounts.</p> <p>We will review this level of materiality in light of any emerging significant risks and the reported outturn position as declared in the 2018/19 financial statements when presented for audit.</p>	£29.310 million
<p><b>Performance materiality</b> – 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. We have calculated performance materiality at 45% of planning materiality. This is lower than the single entity performance materiality to reflect the volume and complexity of information required to be consolidated.</p>	£13.190 million
<p><b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount.</p>	£0.250 million

Source: Audit Scotland

## Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#) which takes account of submission requirements and planned Finance and Audit Scrutiny Committee dates.

## Exhibit 4

### Annual accounts timetable [tailor the name appropriate to your sector]

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	FASC – 12 June 2019
Latest submission date of unaudited annual accounts with complete working papers package	Mid-June 2019
Latest date for final clearance meeting with Executive Director of Finance	w/c 26 August 2019
Issue of Letter of Representation and proposed independent auditor's report	w/c 2 September 2019
Agreement of audited unsigned annual accounts	w/c 2 September 2019
Issue of Annual Audit Report to those charged with governance	By 30 September 2019
Independent auditor's report signed	By 30 September 2019
Latest date for signing of WGA return	30 September 2019

## Internal audit

**21.** Internal audit is provided by the council's internal audit section. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). Our review of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and it complies with the main requirements of the PSIAS.

### Using the work of internal audit

**22.** 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 or effectively.

**23.** From our initial review of internal audit plans we plan to use aspects of the work of internal audit in the following areas:

- SAP feeder system reconciliations
- System user access controls
- Controls over NDR changes
- Grants.

**24.** In respect of our wider dimension audit responsibilities we also plan to consider the findings of internal audit work including:

- Data Matching

- Risk Management
- Capital Project Management
- Effectiveness of SIT Team
- Service Governance Reviews
- Information Security.

## Audit dimensions

**25.** 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



Source: Code of Audit Practice

**26.** 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

**27.** 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
- whether the council can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

## Financial management

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

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

## Governance and transparency

**29.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will conclude and report on:

- whether the council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

## Value for money

**30.** Value for money refers to using resources effectively and continually improving services. We will conclude and report on whether:

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

## Best Value

**31.** 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.

**32.** 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:

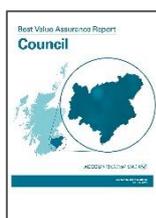
- The Annual Audit Report for each council that will provide a rounded picture of the council overall.

- 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.

**33.** 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.

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## Exhibit 6 2018/19 Best Value Assurance Reports



North Lanarkshire Council

Highland Council

Stirling Council

Scottish Borders Council

South Lanarkshire Council

Perth and Kinross Council

Midlothian Council

Source: Audit Scotland

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**34.** The work planned in the council this year will include the follow-up of the council's response to our 2017/18 BVAR. In addition, our work will focus on the council's arrangements for demonstrating Best Value in financial and service planning and financial governance and resource management. 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. We will report the results of this work in the Annual Audit Report.

### Housing Benefit performance audits

**35.** The Accounts Commission has responsibility for the audit of housing benefit services in Scotland and Audit Scotland carries out a programme of performance audit work every year. The structural changes to the social security landscape, both at UK and Scottish level, are presenting significant implications for councils. In this context the Commission is considering a more strategic approach to the housing benefit performance audit from 2019/20. This would change the balance between reports on the risks at individual councils to more cross-cutting thematic reviews that look at risks across councils.

**36.** The audit team will continue to review the relative performance of all councils' housing benefit services throughout the year and will take a more risk based and proportionate approach to changes in performance at an individual council. Currently there are no plans for audit work at Glasgow City Council. Once finalised, the change in approach will be fully communicated to councils along with planned reviews and timescales.

### Independence and objectivity

**37.** 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.

**38.** The engagement lead for the council has changed from last year and is now John Cornett, Audit Director. Auditing and ethical standards require the appointed auditor Fiona Kordiak, Director of Audit Services, 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 Glasgow City Council.

## Quality control

**39.** 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.

**40.** 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.

**41.** 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.

# Glasgow City Council

## Annual Audit Plan 2018/19

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