

Fife Council

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

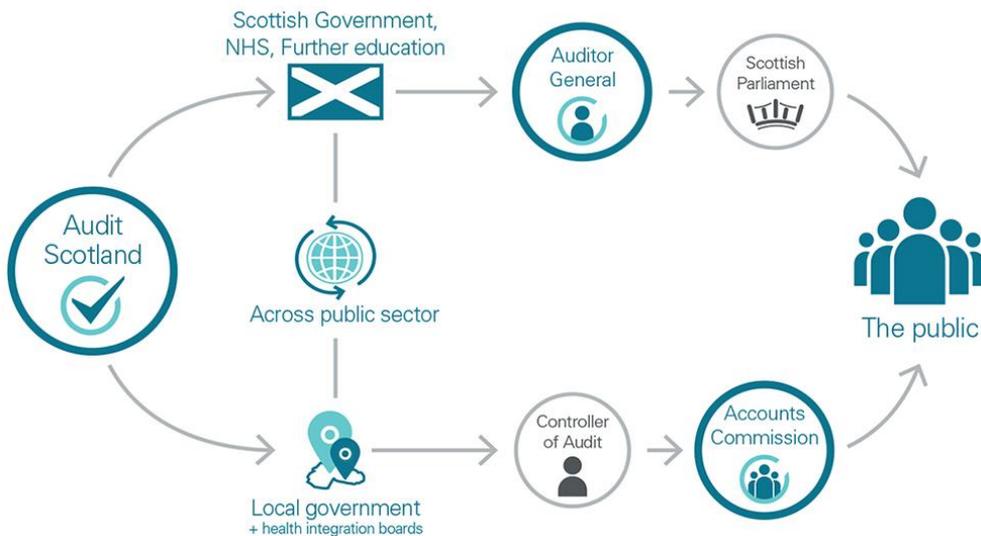
Prepared for Fife Council
February 2020



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 [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts 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 Fife 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 Fife 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 significant risks for Fife Council. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of material misstatement caused by fraud in income</p> <p>As set out in ISA 240, there is a presumed risk of fraud in the</p>	<p>Internal controls for key revenue systems are subject to review by Audit and Risk Management Services.</p>	<ul style="list-style-type: none"> • Establish and test the operation of key controls over relevant systems. • Detailed substantive testing of transactions focusing on

 Audit Risk	Source of assurance	Planned audit work
<p>recognition of income. The Code of Audit Practice broadens the scope of the fraud risk to include external fraud risks which may affect public sector bodies. Fife Council process and account for taxation reliefs where there is an inherent risk of fraud.</p>	<p>Budgetary control by management.</p> <p>A range of measures are in place to prevent and detect fraud, including Standing Financial Instructions, Standing Orders, a Code of Conduct for Staff, a Fraud Prevention and Detection Strategy and a Whistleblowing Guide.</p> <p>Audit and Risk Management Services have a lead role in co-ordinating anti-fraud activities, including investigating all allegations of fraud and where appropriate reporting their findings to the Standards and Audit Committee.</p>	<p>the areas of greatest risk including council tax exemptions and NDR reliefs.</p>
<p>3 Risk of material misstatement caused by fraud in expenditure</p> <p>As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. The Code of Audit Practice broadens the scope of the fraud risk to include expenditure and external fraud risks which may affect public sector bodies. Fife Council process and account for welfare benefits where there is an inherent risk of fraud.</p>	<p>Management have controls in place around expenditure on welfare benefits, social care payments and grants as well as payment of creditors and salaries; this includes the use of duplicate software for creditors and stringent checking, reconciliation and verification reviews around payment of salaries.</p>	<ul style="list-style-type: none"> • Establish and test the operation of key controls over relevant systems. • Detailed substantive testing of transactions focusing on the areas of greatest risk including housing benefit payments.
<p>4 Risk of material misstatement in estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets, pensions and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>The Council has in place sound accounting policies with regard to these areas and complies with all current accounting standards in relation to them.</p> <p>The accounts are prepared by qualified accountants following a robust process and timetable to ensure compliance with the above accounting standards.</p>	<ul style="list-style-type: none"> • Assessment of the scope, independence and competence of the professionals engaged in providing estimates for non-current assets and pensions. • Review appropriateness of actuarial assumptions and results including comparison with other councils. • Establish officer's arrangements for ensuring the completeness and accuracy of professional estimations for non-current assets and pensions.

 Audit Risk	Source of assurance	Planned audit work
		<ul style="list-style-type: none"> Review actual experience of significant estimates made in the prior year.
Wider dimension risks		
<p>5 Financial management & financial sustainability</p> <p>Current budget monitoring reports project a year end overspend of £4.5 million. Within the forecast there are significant service overspends on the Children' & Families (£10 million) and Health & Social Care (£12 million) budgets.</p> <p>Current risk share arrangements as part of health and social care integration mitigate the council's exposure to Health & Social Care overspends. These arrangements will be considered as part of the review of the Integration Scheme in 2020.</p> <p>The increasing financial pressures on the Children' & families and Health and social care budgets continue to pose a risk to the council's level of uncommitted reserves. Current forecasts indicate a general fund balance of £13 million will remain at the year end.</p>	<p>The council continues to have regular liaison with the IJB and NHS Fife and regular dialogue continues to take place at Chief Executive and elected member level to progress the recovery plan.</p> <p>There is regular monitoring of revenue budget and tracking of savings. This is reported to Committee.</p> <p>Services are aware of the savings to be made and are required to make substitute savings if they are unable to achieve their target.</p> <p>Balances are held to assess the financial risks including those associated with non-achievement of savings.</p> <p>Service change plans are in place to address the financial challenges.</p>	<ul style="list-style-type: none"> Undertake a detailed review of the financial management arrangements in two areas facing significant pressures: <ul style="list-style-type: none"> Children & Families Adult Social Care. Review budget monitoring reports and the financial position at the year end. Assess the impact of 2019/20 financial performance and forecast 2020/21 outturn on future financial sustainability. Assess the impact of any changes to the risk share arrangements for the Integrated Joint Board.
<p>6 Governance and transparency – Procurement fraud</p> <p>Public bodies have a responsibility to embed effective standards for countering fraud and corruption in their organisation. Procurement is one area where there is a specific risk to local authorities. Procurement is a significant strand of the council's Changing to Deliver programme and occasional correspondence has been received by both internal and external audit on procurement practices at the council. There is a risk that Fife Council counter-fraud arrangements are not effective in countering the risk of procurement fraud.</p>	<p>The Procurement and Commercial Strategy which was approved at committee in January 2019 commits to the development of policy and processes to tackle fraud in procurement, i.e. prevention, detection and reporting and this is formally reported on to committee annually, in the form of the Annual Procurement Report. Progress has been made in this regard and reviewed within the service risk register on a regular basis.</p>	<ul style="list-style-type: none"> Assessment of controls around procurement including review of relevant policies and procedures, staff training provision and recognition of procurement fraud as a risk in operational risk registers. Review of procurement exercises to assess compliance with procurement policies and procedures.

	Audit Risk	Source of assurance	Planned audit work
		<p>All employees are bound by the Employee Code of Conduct and additional processes are in place for procurement personnel to declare any interest and action will be taken to mitigate any impact.</p>	
		<p>The council has a dedicated Corporate Fraud Team who are committed to the rigorous maintenance of a strategy for prevention and detection of fraud and corruption. All staff with procurement authority have had fraud awareness training conducted by the Corporate Fraud team.</p>	
		<p>The Head of Revenue and Commercial Services engages with the Corporate Fraud team as and when any concern is raised to provide any information required to assist with their investigations and will respond to any recommendations determined thereafter.</p>	

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All of the outputs 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 officers to confirm factual accuracy.

We will provide an independent auditor's report to Fife Council and Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	6 th February 2020	20 th February 2020
Management Report	21 st May 2020	11 th June 2020
Independent Auditor's Report	23 rd September (Proposed)	30 th September 2020
Annual Audit Report	23 rd September (Draft)	30 th September 2020 (Final)

Source: Audit Scotland

The audit of trusts registered as Scottish charities

7. Members of Fife Council are sole trustees for 46 trusts, registered as Scottish charities, with total assets of some £1.6 million. 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.

8. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. Section 7 (1) of the regulations allows for a single set of accounts to be prepared incorporating all the registered charities and this approach has been applied to the Fife Council charities. We will perform the audit of the council's charitable trusts in parallel with the audit of Fife Council's financial statements.

9. Based on our discussions with staff and initial planning work we have not identified any risk relating to Fife Charitable Trusts.

10. We noted that there were some instances in 2019 where reports to area committees on the annual performance of the trusts were unclear as they contained incorrect figures. Therefore, as part of our wider scope responsibilities, we will perform a review of reporting arrangements in place for the trusts.

Audit fee

11. The proposed audit fee for the 2019/20 audit of Fife Council is £522,470 (2018/19 £513,420). In determining the audit fee we have taken account of the risk exposure of Fife 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 30th June 2020.

12. We also agreed an audit fee of £6,700 (2018/19 £6,580) for the charitable trusts.

13. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts 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

Standards & Audit Committee and Chief Executive

14. 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.

15. The audit of the annual accounts does not relieve management or the Standards & Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

16. 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.

17. 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 and use of resources. In doing this, we aim to support improvement and accountability.

18. There has been a change to our audit team membership since last year. We include full details of the current team in [Appendix 1](#).

Audit scope and timing

Annual accounts

19. 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 Fife 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 Fife 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.

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

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the state of affairs of the council and its group as at 31 March 2020 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 2019/20 Code; and
- 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.



Statutory other information in the annual accounts

21. We also review and report on statutory 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.

22. We also review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

23. 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.

24. We calculate materiality at different levels as described below. The calculated materiality values for Fife Council are set out in [Exhibit 3](#).

Exhibit 3 Fife Council Materiality values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020 based on the latest audited accounts for 2019.	£14 million
Performance materiality – 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. Using our professional judgement, we have calculated performance materiality at 50% of planning materiality.	£7 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£250,000

Source: Audit Scotland

25. We also set separate materiality levels for the Fife Charitable Trusts Account as detailed in [Exhibit 4](#)

Exhibit 4 Fife Charitable Trusts Materiality Values

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of assets for the year ended 31 March 2020 based on the latest audited accounts for 2019.	£16,000
Performance materiality – 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. Using our professional judgement, we have calculated performance materiality at 70% of planning materiality.	£11,150
Transaction performance materiality - This is a separate trigger point for errors identified in Statement of Financial Activities and was calculated at 1% of gross expenditure based on the latest audited accounts x 70%	£250
Reporting threshold (i.e., clearly trivial) – 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.	£160

Source: Audit Scotland

Timetable

26. 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 5](#).

Exhibit 5

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual report and accounts by those charged with governance	30 th June 2020
Latest submission date of unaudited annual report and accounts with complete working papers package	30 th June 2020
Latest date for final clearance meeting with Executive Director of Finance and Corporate Services	11 th September 2020
Agreement of audited unsigned annual accounts; Issue of draft Annual Audit Report including ISA 260 requirements, draft letter of representation and proposed independent auditor's report	23 rd September 2020
Meeting of the Standards and Audit Committee to approve the audited annual accounts for signature by the Co-leaders, Chief Executive and Executive Director of Finance and Corporate Services	30 th September 2020
Independent auditor's report signed	30 th September 2020
Issue of Annual Audit Report to those charged with governance	30 th September 2020

Internal audit

27. Internal audit is provided by Fife Council's Audit and Risk Management Service (ARMS). As part of our planning process we carry out an annual assessment of the internal audit function and have concluded that ARMS, generally, operates in accordance with the Public Sector Internal Audit Standards (PSIAS) and has appropriate documentation standards and reporting procedures in place.

Using the work of internal audit

28. 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 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.

29. From our initial review of internal audit plans we plan to place formal reliance on internal audit work in the following areas:

- Council Tax : Collection & Refunds
- Housing Rents : Billing & Arrears
- Housing & Council Tax Benefits : Council Tax Discounts & Exemptions.

30. We will also review the findings of internal audit reports relevant to our wider code responsibilities.

Audit dimensions

31. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 6](#).

Exhibit 6

Audit dimensions



Source: Code of Audit Practice

32. 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

33. 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 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 there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

Financial management

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

Governance and transparency

35. 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 review, conclude and report on:

- whether Fife 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

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

- value for money in the use of resources.
- there is a clear link between money spent, output and outcomes delivered.
- that outcomes are improving.
- there is sufficient focus on improvement and the pace of it.

Best Value

37. 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.

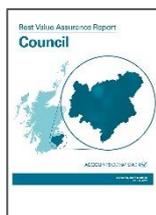
38. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete 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.

The seven councils on which a BVAR will be published during the fourth year of the new approach are listed in [Exhibit 7](#). Reports will be considered by the Accounts Commission in the period between March and November 2020.

Exhibit 7

2019/20 Best Value Assurance Reports



Aberdeenshire Council	Dundee Council
Argyll and Bute Council	Falkirk Council
City of Edinburgh Council	Moray Council
North Ayrshire Council	

Source: Audit Scotland

39. The work planned in Fife Council this year will focus on the response to issues identified in the BVAR published in May 2018 and the wider code risks identified in Exhibit 1. The work is integrated with our wider dimension responsibilities and is set out in the strategic plan at [Exhibit 8](#). The results of this work will be reported in the management report or annual audit report.

Exhibit 8

Strategic plan for the five-year appointment

Dimension	2016/17 to 2018/19	2019/20	2020/21
Financial sustainability	Financial planning		Change to deliver programme
	Demand modelling for long term financial plan		
	Service change plans and transformation		
Financial management	Financial governance and resource management	Financial Management in Children' & Families	
	City Deals	Financial Management in Health & Social Care	
Governance and transparency	Governance and accountability (Role of Boards)	Risk of Fraud & Corruption in Procurement	Equalities
	Council vision and development of the "Plan for Fife"		
	Community engagement / empowerment		
	Operating arrangements of the joint administration and new Committee structure		
Value for money	Performance / outcomes	BVAR Recommendations follow up work	

Affordable housing programme

Office and depot rationalisation

Partnership working

Digitisation of services

Source: Audit Scotland

Independence and objectivity

40. 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.

41. The engagement lead (i.e. appointed auditor) for Fife Council is Brian Howarth, Audit Director. The engagement lead for Fife Council Charitable Trusts is Patricia Fraser, Senior Audit Manager. 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 Fife Council.

Quality control

42. 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.

43. 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.

44. 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:



Brian Howarth

Audit Director

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I am the appointed independent auditor established under the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice and guided by the auditing profession's ethical guidance.



Patricia Fraser

Senior Audit Manager

✉ pfraser@audit-scotland.gov.uk ☎ 0131 625 1966

Patricia 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.



Ross Hubert

Senior Auditor

✉ rhubert@audit-scotland.gov.uk ☎ 0131 625 1978

Ross will lead the audit team and will be the main contact for the audit.

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