

# Renfrewshire Council

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

Prepared for Renfrewshire Council  
March 2020



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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 Renfrewshire 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 Renfrewshire Council promote improved standards of governance, better management and decision making, and more effective use of resources.

## Audit risks

4. Based on matters arising from the 2018/19 audit, our discussions with staff, attendance at Council and policy board meetings, and a review of supporting information, we have identified the following significant risks for Renfrewshire Council. We have categorised these risks into financial statements risks and wider dimension risks.

5. The key financial statements risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1 2019/20 Financial statements risks

 Audit Risk	Management's sources of assurance	Planned audit work
<b>Risk of material misstatement</b>		
<p>1 <b>Closedown procedures</b></p> <p>We identified issues in the closedown procedures used to prepare the 2018/19 unaudited annual accounts.</p> <p>Balances reported in the financial ledger in respect of debtors and creditors were not properly reflected in the unaudited annual accounts and journals continued to be processed after the unaudited annual accounts had been presented for audit. The differences arose because finance staff had</p>	<p>In response, the Council has taken actions to redress the issues identified which includes immediate actions to correct the issues in the 2018/19 annual accounts and permanent, corrective changes to prevent a recurrence of the issues going forward.</p>	<ul style="list-style-type: none"> <li>Review of revised closedown procedures for reasonableness and identification of key dates.</li> <li>Review of debtors and creditors in unaudited financial statements against the financial ledger, working papers, and primary records.</li> <li>Ongoing liaison with the Director of Finance and Resources, the Head of Finance, and key finance officers to review and</li> </ul>

 <b>Audit Risk</b>	<b>Management's sources of assurance</b>	<b>Planned audit work</b>
<p>identified issues with intra-group balances between the Council and Renfrewshire Leisure Limited (RLL) and the journals were processed to try and correct these issues. However, the journals processed did not appropriately correct the identified issues and further correcting adjustments were required. This issue resulted in the statutory deadline for certification of the annual accounts being missed and a modification in the independent auditor's report.</p>		<p>assess progress against actions arising from the 2018/19 audit.</p>
<p><b>2 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>	<ul style="list-style-type: none"> <li>• Detailed testing of journal entries.</li> <li>• Review of accounting estimates.</li> <li>• Focused testing of accruals and prepayments.</li> <li>• Evaluation of significant transactions that are outside the normal course of business.</li> </ul>
<p><b>3 Fraud over expenditure</b></p> <p>Most public sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be materially misstated in the financial statements.</p> <p>Renfrewshire Council incurs expenditure on a range of activities. The extent and complexity of expenditure means that there is an inherent risk of fraudulent or erroneous reporting of expenditure to achieve a desired financial position.</p>	<p>The Council has well-developed processes for the authorisation, workflow and separation of duties in relation to payments. Clear schemes of delegation and authorised signatory databases are regularly updated. Financial systems have workflow authorisation processes in-built to ensure that the risk of fraud is minimised. The audit plan, prepared by internal audit, includes a range of systems testing across income and expenditure processes, with any recommendations then monitored for implementation.</p> <p>The Council has an established Counter-Fraud Team who have been actively raising awareness of both financial and non-financial fraud risks through a series of training events targeted at key personnel.</p>	<ul style="list-style-type: none"> <li>• Analytical procedures on expenditure streams.</li> <li>• Detailed testing of expenditure transactions focusing on whether expenditure is processed in the correct accounting year.</li> </ul>

 <b>Audit Risk</b>	<b>Management's sources of assurance</b>	<b>Planned audit work</b>
<p><b>4 Accounting for pensions</b></p> <p>Renfrewshire Council recognised a net liability of £276.674 million relating to its share of Strathclyde Pension Fund at 31 March 2019. There is a significant degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, successful legal action was brought against the UK government in relation to pension schemes for judges and firefighters in 2018/19, on the grounds of age discrimination. The judgements for these pension schemes will impact on Strathclyde Pension Fund as it had similar arrangements in place. Uncertainty remains over the remedy for the legal judgements. The expected impact of the legal judgements, or remedy if agreed, will need to be reflected in the pension fund liability valuation in 2019/20.</p>	<p>The Council will seek advice from the Pension Fund actuaries regarding the progress and of McCloud / Sargeant and any implications on the value of pension assets and liabilities.</p>	<ul style="list-style-type: none"> <li>• Completion of 'review of the work of Management's expert' for the pension fund actuary.</li> <li>• Review of the estimates used, and assumptions made in calculating the pension fund liability.</li> <li>• CIPFA intend to issue a briefing note outlining the accounting requirements of the legal judgements. Compliance with the briefing note will be assessed.</li> </ul>
<p><b>5 Estimates and judgements in the valuation of land and buildings</b></p> <p>Renfrewshire Council held land and buildings with a net book value (NBV) in excess of £780 million at 31 March 2019. There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and estimates, and changes in these can result in material changes to valuations.</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Council staff, or appointed experts.</p>	<ul style="list-style-type: none"> <li>• Completion of 'review of the work of Management's expert' for the professional valuer.</li> <li>• Review of revaluations performed by the internal valuer in year, assessing whether they have been performed using an appropriate and relevant valuation basis / methodology by suitably qualified individuals.</li> <li>• Review of the information provided to the valuer and assess whether this was complete and included all Renfrewshire Council's land and buildings relevant for the 2019/20 revaluation exercise.</li> <li>• Review and assess the reasonableness of revaluations.</li> </ul>
<p><b>6 Identification of internal recharges</b></p> <p>Changes were made to the 2018/19 Code of Practice on Local Authority Accounting in the United Kingdom (the Code) which required internal</p>	<p>The Council has established a new ledger transaction type for the processing of internal charges and is developing a revised Central Support</p>	<ul style="list-style-type: none"> <li>• Review and assessment of the process for identifying internal recharges.</li> </ul>

	Audit Risk	Management's sources of assurance	Planned audit work
	recharges to be removed from the Comprehensive Income and Expenditure Statement (CIES). Our audit work in 2018/19 identified issues in the process for identifying internal recharges and noted there was scope for improvements in the process.	model for use at the 2019/20 closedown and for government returns.	<ul style="list-style-type: none"> <li>Review of internal recharges to assess if these are reasonable.</li> </ul>

Source: Audit Scotland

6. As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. We do not consider this to be a significant risk for Renfrewshire Council as there are limited opportunities to manipulate the way income is recognised. We therefore rebut this risk and do not incorporate specific work into our audit plan in this area over and above our standard audit procedures.

7. The key wider dimension risks, which require specific audit testing, are detailed in [Exhibit 2](#). These are risks that have been identified within the four audit dimensions that frame the wider scope requirements of public sector audit.

## Exhibit 2 2019/20 Wider dimension risks

	Audit Risk	Management's sources of assurance	Planned audit work
<b>Wider dimension risks</b>			
1	<p><b>Financial sustainability</b></p> <p>The Council approved its 2019/20 budget in February 2019. A surplus of £5.832 million was forecast in the original budget paper, however this was before decisions were approved by the Council. Motions approved by the Council resulted in the forecast surplus moving to a forecast breakeven position. The latest revenue budget monitoring report to 8 November 2019 highlights a year to date underspend of £58,000 and a forecast year end underspend of £0.358 million.</p> <p>While an underspend is forecast in 2019/20, Renfrewshire Council's Financial Outlook 2020 – 2023 forecasts a net budget gap of between £26 - £67 million over the three-year period. The council plans to address the funding pressures through a combination of savings and a transformational change programme. The plans also acknowledge the option for further</p>	<p>The Council's transformation programme, "Right for Renfrewshire" has progressed during 2019/20. A number of workstreams have been identified that reshape how the Council will deliver its services in future and financial savings arising from these plans will be incorporated into the Council's 2020/21 budget. An update report was presented to the Leadership Board on 19 February 2020.</p> <p>These plans, along with the Council's financial strategies, will be continually reviewed to ensure that financial sustainability is maintained over the medium term.</p>	<ul style="list-style-type: none"> <li>Review of revenue budget monitoring reports during the year and comment on financial position within the Annual Audit Report.</li> <li>Attendance at Council, board, and committee meetings.</li> <li>Monitoring of progress against savings plans and delivery of the transformational change programme.</li> <li>Monitoring service delivery key performance indicators (KPIs).</li> <li>Assessment of savings plans over the medium term.</li> </ul>

	Audit Risk	Management's sources of assurance	Planned audit work
	<p>council tax increases to balance future budgets.</p> <p>Meeting the savings targets and the transformational change programme and are expected to have a considerable impact on the way services are delivered, and there is a risk that the changes will affect the quality of services provided.</p>		

Source: Audit Scotland

## Reporting arrangements

**8.** Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs as detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**9.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officer(s) to confirm factual accuracy.

**10.** We will provide an independent auditor's report to Renfrewshire Council and the 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 3 2019/20 Audit outputs

Audit Output	Target date	Audit, Risk and Scrutiny Board Date
Annual Audit Plan	2 March 2020	16 March 2020
Management Report	12 May 2020	26 May 2020
Independent Auditor's Report	7 September 2020	21 September 2020
Annual Audit Report	7 September 2020	21 September 2020

Source: Audit Scotland

## The audit of trusts registered as Scottish charities

**11.** Members of Renfrewshire Council are sole trustees for one trust and three common good funds, registered as Scottish charities, with total assets of £37.412 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.

**12.** 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

charity where some or all 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 Renfrewshire Council are sole trustees, irrespective of the size of the charity.

## Audit fee

**13.** The audit fee for the 2019/20 audit of Renfrewshire Council, including the trust fund and common good funds, is £358,030 (2018/19: £363,500). In determining the audit fee, we have taken account of the risk exposure of Renfrewshire Council, the planned management assurances in place, and the extent to which 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, on 26 June 2020.

**14.** 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.

**15.** An additional fee of £7,800 has been charged for a piece of non-audit work undertaken during 2019/20.

## Responsibilities

### Audit, Risk and Scrutiny Board and Accountable Officer

**16.** 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.

**17.** The audit of the annual accounts does not relieve management or the Audit, Risk and Scrutiny Board, as those charged with governance, of their responsibilities.

### Appointed auditor

**18.** Our responsibilities as independent auditors are established the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

**19.** 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.

# Audit scope and timing

## Annual accounts

**20.** 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 Renferwshire 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 Renfrewshire 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.

**21.** 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 its 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

**22.** 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.

**23.** 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 on any uncorrected material misstatements.

## Materiality

**24.** 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.



characteristics



responsibilities



principal activities



risks



governance arrangements

25. The materiality values for Renfrewshire Council are set out in [Exhibit 4](#).

## Exhibit 4 Materiality values

Materiality	Amount
<b>Planning materiality</b> – This is the figure we use 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 2019 based on the 2018/19 audited annual accounts.	£6.700 million
<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. Using our professional judgement, we have set performance materiality at 50% of planning materiality.	£3.350 million
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been set at 2.5% of planning materiality.	£0.168 million

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 annual accounts. We have included an agreed timetable at [Exhibit 5](#).

## Exhibit 5 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by the Audit, Risk and Scrutiny Board	26 May 2020
Consideration of unaudited annual accounts by the Council	25 June 2020
Latest submission date of unaudited annual accounts by Renfrewshire Council, with complete working papers package to Audit Scotland	26 June 2020
Latest date for final clearance meeting with Director of Finance and Resources	4 September 2020
Issue of Letter of Representation and proposed independent auditor's report	21 September 2020
Agreement of audited unsigned annual accounts	21 September 2020
Issue of Annual Audit Report to those charged with governance	21 September 2020
Independent auditor's report signed by Audit Scotland	28 September 2020
Latest date for signing of WGA return	28 September 2020

## Internal audit

27. Renfrewshire Council's internal audit function is provided in-house and overseen by the Chief Internal Auditor. 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 the main requirements of the Public Sector Internal Audit Standards (PSIAS). ISA 610 requires an assessment on whether the work of the internal audit function can be used for the purposes of external audit. This includes:

- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
- the level of competence of the internal audit function
- whether the internal audit function applies a systematic and disciplined approach, including quality control.

**28.** We have completed our review and have concluded that the internal audit function complies with PSIAS and appropriate documentation standards and reporting procedures are in place.

### Using the work of internal audit

**29.** 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 have considered 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.

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

- General ledger
- Payroll
- Non-domestic rates.

### 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



**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.

**33.** Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and transparency, and value for money.

### Financial sustainability

**34.** 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

**35.** 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 Renfrewshire 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

**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 Renfrewshire Council can demonstrate:

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

## Value for money

**37.** Value for money refers to using resources effectively and continually improving services. We will review, conclude, and report on whether Renfrewshire 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

**38.** 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.

**39.** 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:

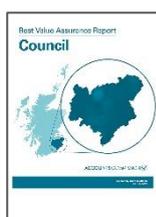
- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period. Renfrewshire Council's BVAR was published in August 2017.

**40.** 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.

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## 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

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**41.** The work planned on Renfrewshire Council this year will focus on the council's arrangements for demonstrating Best Value in equalities and a follow up of all recommendations made over the audit appointment. The results of this work will be reported in the Management Report or Annual Audit Report.

## Independence and objectivity

**42.** 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.

**43.** The engagement lead (i.e. appointed auditor) for Renfrewshire Council is John Cornett, Audit Director. Auditing and ethical standards require the engagement lead 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 Renfrewshire Council.

## Quality control

**44.** 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.

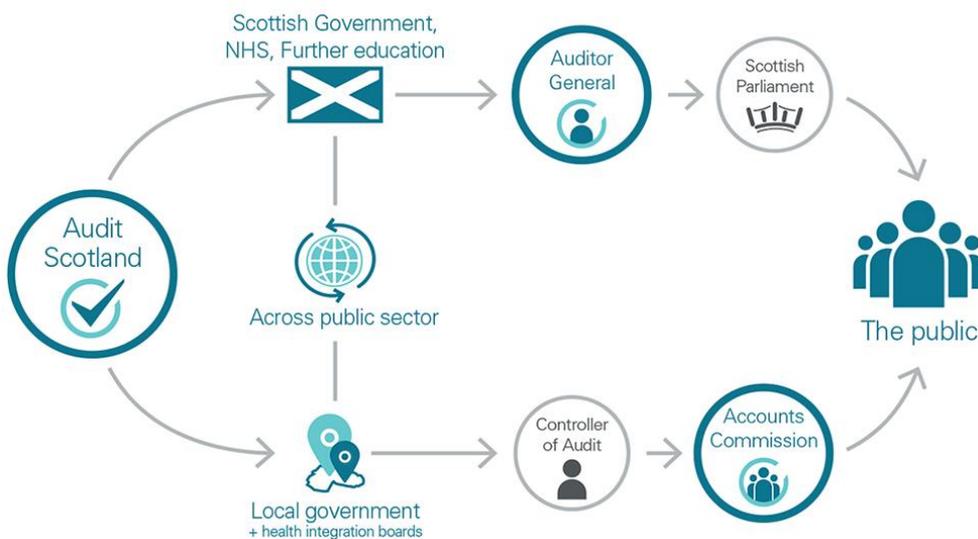
**45.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure 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.

**46.** 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.

## 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.

# Renfrewshire Council

## Annual Audit Plan 2019/20

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Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN  
T: 0131 625 1500 E: [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)  
[www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk)