

East Lothian Council

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for East Lothian Council
February 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 East Lothian Council (ELC) 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 ELC. 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
Financial statements issues and risks		
<p>1 Risk of management override of controls</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"> • 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 fraud over income</p> <p>ELC receives a significant amount of income from several sources, in addition to Scottish Government Funding, including income from fees and charges. The extent and complexity of income means that, in</p>	<p>All income is reviewed monthly.</p> <p>Monthly monitoring and performance reporting for council tax and rental income.</p>	<ul style="list-style-type: none"> • Analytical procedures on income streams. • Detailed testing of revenue transactions focusing on the areas of greatest risk.

 Audit Risk	Source of assurance	Planned audit work
<p>accordance with ISA240, there is an inherent risk of fraud.</p>	<p>Specific grant/account codes used for other income and verified via monthly monitoring and bank reconciliations.</p>	
<p>3 Risk of fraud over expenditure</p> <p>The <i>Financial Reporting Council's Practice Note 10 (revised)</i> requires public sector auditors to give consideration to the risk of fraud over expenditure. The extent of expenditure means that that there is an inherent risk of fraud.</p>	<p>Clear procedures in place for staff and key controls are working.</p> <p>Financial authorisation limits in place for authorising and approving expenditure.</p> <p>Budget monitoring and review with significant variances investigated and discussed with budget holders.</p>	<ul style="list-style-type: none"> Review work on the National Fraud Initiative matches. Assess high level key controls in areas of significant expenditure. Focused substantive testing of expenditure and housing benefit transactions.
<p>4 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 and provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<p>Valuations carried out every 5 years for all assets as part of rolling revaluation programme.</p> <p>Procurement and contract criteria ensure valuations are carried out by reputable valuers.</p> <p>Detailed discussions between valuers and ELC Estates team.</p> <p>Detailed working papers retained to support asset reviews and impairments.</p>	<ul style="list-style-type: none"> Completion of 'review of the work of an expert' in accordance with ISA 500 for the professional valuer. Focused substantive testing of asset valuations and asset useful lives. Focused substantive testing of provisions.
<p>Wider dimension issues and risks</p>		
<p>5 Financial sustainability</p> <p>ELC's 2019-20 to 2023-24 Financial Strategy sets out the estimated level of revenue savings required over the next 5 years.</p> <p>Current approved spending plans require the delivery of over £12.5 million of efficiencies between 2018-19 and 2020-21. In addition to the approved efficiencies, the total estimated revenue savings required over the next 5 years has been calculated based on a number of different scenarios and ranges from £6.3 million to £32.8 million.</p> <p>The Quarter 2 financial report for 2018/19 highlights that £493,000 of the £5 million planned efficiency savings for the year are unlikely to be delivered in 2018/19.</p>	<p>Financial Prospects Report considered by Council in October 2018.</p> <p>Financial Strategy approved by Council in December 2018.</p> <p>Q2 financial review approved by Council in December 2018.</p> <p>Budget development report and Administration draft proposals considered by Cabinet 22 January 2019.</p> <p>Council Budget to be considered by Council on 12 February 2019.</p> <p>Q3 18/19 report to be considered by Council on 26 February 2019.</p>	<ul style="list-style-type: none"> Review the council's progress towards delivery of its transformation and savings plans as part of BVAR follow up work and normal audit procedures.

	Audit Risk	Source of assurance	Planned audit work
	<p>As the delivery of the planned 2018/19 savings is proving to be challenging, there is a risk that ELC may not be able to deliver the level of savings required to be financially sustainable in the longer term.</p>	<p>On-going monitoring and review by Council Management Team.</p>	
6	<p>Financial management</p> <p>The Quarter 2 financial report for 2018/19 identifies three service areas (Adult Wellbeing, Children's Wellbeing and Additional Support for Learning) as high risk of not operating within approved budgets. ELC's financial forecasts for the year indicate that overall there is a high risk it will overspend against its 2018/19 budget, with current estimates suggesting this could be between £1 and £2 million.</p>	<p>Recovery plans are now in place for all 3 High Risk areas.</p> <p>On-going monitoring and review by Council Management Team.</p> <p>Quarterly reviews presented to Council.</p>	<ul style="list-style-type: none"> Review of financial monitoring reports and the council's financial position.
7	<p>Governance and transparency - Corporate Finance and Internal Audit vacancies</p> <p>ELC's Corporate Finance Manager, with responsibilities in a number of areas including debtors, creditors, banking and treasury management, left in November 2018. The Internal Audit Manager is due to retire at the end of January 2019.</p> <p>ELC is exploring options to address the vacancies in these two key finance posts, in the meantime some additional responsibilities have been taken on by the Service Manager for Business Finance.</p> <p>Until a review of the finance function, and allocation of the Corporate Finance Manager's responsibilities is completed, there is a risk that management / supervisory controls in these areas may not operate effectively.</p> <p>Until a replacement Internal Audit Manager is in post, there is a risk that the council may not be able to demonstrate full compliance with PSIAS nor fully complete the 2018/19 internal audit plan.</p>	<p>Service Review in Council Resources management team has now been approved. Corporate Finance Manager post is now deleted and an integrated finance function in place. A wider Finance service review will be progressed as soon as possible.</p> <p>Internal audit options are currently being explored by management.</p>	<ul style="list-style-type: none"> Monitor the arrangements for delivery and completion of the 2018/19 Internal Audit Plan including filling the post of Internal Audit Manager. Key controls testing of accounts receivable, accounts payable and cash/bank systems.
8	<p>Value for money - Following the Public Pound</p> <p>In our 2017/18 Annual Audit Report, we recommended that ELC's reporting and monitoring arrangements for significant group components should be revisited, clarified and strengthened to ensure</p>	<p>The Council is continuing to review the reporting arrangements for Group entities</p>	<ul style="list-style-type: none"> Monitor arrangements put in place to report service and financial performance to a committee of the council.

	Audit Risk	Source of assurance	Planned audit work
	<p>the Council is complying with the duties set out in the Code of Guidance on Funding External Bodies and Following the Public Pound.</p> <p>The council has made some progress since our 2017/18 report, with reports on Enjoyleisure and East Lothian Land Limited being taken to the November 2018 Audit & Governance Committee. There remains scope for further improvement, including consideration of interests in any significant entities falling outwith the group accounting boundary e.g. Trusts. Reports should also be presented in a more timely fashion.</p>		

Source: Audit Scotland

Reporting arrangements

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

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

7. We will provide an independent auditor's report to ELC and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Section 95 Officer and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2 2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	11 February 2019	19 February 2019
Management Report	10 June 2019	18 June 2019
Annual Audit Report	09 September 2019	17 September 2019
Independent Auditor's Report	09 September 2019	17 September 2019

Source: Audit Scotland

The audit of trusts registered as Scottish charities

8. The Members of ELC are sole trustees for the Dr Bruce Fund, a charitable trust registered as a Scottish charity, with total assets of £17,678. The preparation and audit of financial statements of registered charities is regulated by the Charities

and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

9. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where 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 the council are sole trustees, irrespective of the size of the charity.

10. Based on our initial planning work, we have identified a risk relating to the requirement to advertise the Dr Bruce Fund accounts in accordance with Regulation 9 of the Local Authority Accounts (Scotland) Regulations 2014 and a risk that ELC's charitable trust funds, including the Dr Bruce Fund, may not be operating to their full effectiveness. The council is currently reviewing its arrangements in these areas and we will assess the progress made as part of our audit.

Audit fee

11. The proposed audit fee for the 2018/19 audit of East Lothian Council, including the Dr Bruce Fund charitable trust is £241,440 (2017/18: £237,010). 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, on 25 June 2019.

12. 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

Audit Committee and Accountable Officer

13. 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.

14. The audit of the annual accounts does not relieve management or the Audit and Governance Committee, as those charged with governance, of their responsibilities.

Appointed auditor

15. 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.

16. 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.

17. Our audit team membership has changed since last year. We include full details of the current team in [Appendix 1](#).

Audit scope and timing

Annual accounts

18. 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 ELC 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.

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

- give a true and fair view of the of the state of affairs of ELC and its group as at 31 March 2019 and of the income and expenditure of the council and its group for the year then ended;
- have been properly prepared in accordance with IFRS' as adopted by the European Union, as interpreted and adapted by the Code
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2013.



characteristics



responsibilities



principal activities



risks



governance arrangements

Other information in the annual accounts

20. 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.

21. 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

22. 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.

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

Exhibit 3 Materiality values



Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing 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 2018 based on the latest audited accounts.	£4.0 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 60% of planning materiality.	£2.4 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. This has been calculated at 1% of planning materiality.	£40,000

Source: Audit Scotland

Timetable

24. 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](#).

Exhibit 4 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	25 June 2019
Latest submission date of unaudited annual accounts with complete working papers package	25 June 2019
Latest date for receipt of audited accounts for group components/ component auditor questionnaires	30 August 2019
Latest date for final clearance meeting with Head of Council Resources	7 September 2019
Issue of Letter of Representation and proposed Independent Auditor's Report	7 September 2019
Agreement of audited unsigned annual accounts	17 September 2019
Issue of Annual Audit Report to those charged with governance	17 September 2019
Independent auditor's report signed	20 September 2019
Latest date for signing of WGA return	28 September 2019

Internal audit

25. Internal audit is provided by ELC's Internal Audit section overseen by an Internal Audit Manager. 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). We will report any significant findings to management on a timely basis. We have raised a risk in [Exhibit 1](#) regarding the retirement of the Internal Audit Manager and ELC's plans going forward.

Using the work of internal audit

26. 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.

27. From our initial review of internal audit plans, we plan to place formal reliance on internal audit work to support our audit opinion on the financial statements in the following areas:

- IT Access Controls
- Non Domestic Rates.

28. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- Following the Public Pound.

Audit dimensions

29. 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

30. 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.

31. 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 accountability and value for money.

Financial sustainability

32. 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 ELC'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 ELC can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

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

Governance and transparency

34. 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 ELC 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

35. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether ELC:

- Can provide evidence that it is demonstrating value for money in the use of its resources.
- Can demonstrate that there is a clear link between money spent, output and outcomes delivered.

- Can demonstrate that outcomes are improving.
- There is sufficient focus on improvement and the pace of it.

Best Value

36. 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.

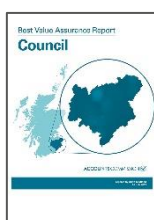
37. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete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

38. 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.

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

39. ELC was the subject of a BVAR in 2017/18 and the BVAR report was published in October 2018. The work planned this year will focus on ELC's progress towards implementing the recommendations made in the 2017/18 BVAR.

40. We will also assess its arrangements for demonstrating Best Value in Financial and Service Planning, focussing on the General Services and Housing Revenue Account (HRA) capital programmes. The work will be integrated with that described above in these areas. It will involve us gaining an understanding of how effective ELC's self-evaluation processes are in driving improvement across the council. The results of this work will be reported in the 2018/19 Annual Audit Report.

Housing Benefit performance audits

41. 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.

42. Audit Scotland 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. Once finalised, the change in approach will be fully communicated to councils along with planned reviews and timescales.

43. For 2018/19, there are currently no plans for specific housing benefit performance audit work at ELC.

Other planned audit work

44. The following areas may present significant risks to ELC:

- **EU Withdrawal** - There are considerable uncertainties surrounding the implications of EU withdrawal and public bodies should assess the potential impact on their operations and identify specific issues and planned responses. We will assess how ELC has prepared for EU withdrawal, specifically looking at implications for workforce, finance and regulation. We will also consider how the council responds to any emerging issues after March 2019.
- **Dependency on key suppliers** - Dependency on a key supplier could potentially expose ELC to service delivery issues should the supplier fail. Where a significant supplier dependency exists there should be monitoring and business continuity arrangements to ensure the council is able to respond to significant issues. We will undertake work to establish the extent, value and nature of key supplier dependencies and, where issues are identified, consider the robustness of the business continuity arrangements in place.

Independence and objectivity

45. 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.

46. The engagement lead (i.e. appointed auditor) for ELC is Gillian Woolman, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of ELC.

Quality control

47. 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.

48. 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.

49. 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:



Gillian Woolman

Audit Director

✉ gwoolman@audit-scotland.gov.uk ☎ 0131 625 1981

Gillian is 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.

Gillian took up post as Audit Director in 2001, previously having trained with the private sector and worked overseas for five years before joining the NHS as a Chief Internal Auditor. Gillian has extensive experience of public sector audit in local government, central government and the NHS.

Gillian is chair of LASAAC and chair of the regional strategic board of the ICAEW.



Esther Scoburgh

Senior Audit Manager

✉ escoburgh@audit-scotland.gov.uk ☎ 0131 625 1735

Esther 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.

Esther has over 20 years public sector audit experience in Scotland and has audited and managed a variety of organisations from health boards, local authorities, NDPBs, the Scottish Government and the Scottish Police Authority. Esther trained for her CIPFA qualification with Audit Scotland and prior to this was a tax auditor in Canada.



Mick Duff

Senior Auditor

✉ mduff@audit-scotland.gov.uk ☎ 0131 625 1718

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

Mick has 15 years' experience of public sector audit with Audit Scotland, covering local government and central government. Prior to this, he trained in a private sector accountancy practice.

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