Item 4

3rd August 2022

Glasgow City Council

Annual Audit Plan 2021/22



AUDIT SCOTLAND

Prepared for Glasgow City Council

June 2022

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Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2021/22 external audit of Glasgow City Council. The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the financial statements, and provision of an Independent Auditor's Report
- an audit opinion on statutory other information published within the annual accounts including the Management Commentary, Annual Governance Statement and the Remuneration Report
- consideration of arrangements in relation to the audit dimensions: financial management, financial sustainability, governance and transparency and value for money that frame the wider scope of public sector audit
- consideration of Best Value arrangements
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return
- reviewing the council's arrangements for preparing and publishing statutory performance information
- reviewing the council's participation in the National Fraud Initiative.

Impact of Covid-19

2. The coronavirus disease (Covid-19) pandemic has had a significant impact on public services and public finances, and the effects will be felt well into the future.

3. The Auditor General for Scotland, the Accounts Commission and Audit Scotland continue to assess the risks to public services and finances from Covid-19 across the full range of our audit work, including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Changes in our approach may be necessary and where this impacts on annual audits, revisions to this Annual Audit Plan may be required.

Public Interest Entity Status

4. EU legislation (which still applies to the UK) places additional requirements on the auditors of an EU Public Interest Entity (EU-PIE). EU directive 2014/56/EU defines an EU-PIE, which includes entities irrespective of size, that are both governed by the law of a member state and listed on a regulated market such as

a stock exchange. The council meets this definition as it has a liability of £11,000 in relation to historic bonds issued by Glasgow Corporation which are listed on the London Stock Exchange.

5. The additional audit requirements relate mainly to our communication and engagement with management and with those charged with governance. Appendix 1 sets out how we satisfy these additional requirements.

Adding value

6. We aim to add value to Glasgow City 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 will help the council promote improved standards of governance, better management and decision making and more effective use of resources. Additionally, we attend meetings of the Finance and Audit Scrutiny Committee and actively participate in discussions.

Respective responsibilities of the auditor and Glasgow City Council

7. The Code of Audit Practice (2016) sets out in detail the respective responsibilities of the auditor and the council. Key responsibilities are summarised below.

Auditor responsibilities

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

9. 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.

Glasgow City Council responsibilities

10. The council is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

11. Also, the council has 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 deliver their objectives.

Managing the transition to 2022/23 audits

12. Audit appointments are usually for five years but were extended to six years due to Covid-19. 2021/22 is the final year of the current appointment and we will work closely with our successors to ensure a well-managed transition.

Financial statements audit planning

Materiality

13. Materiality is an expression of the relative significance of a matter in the context of the financial statements as a whole. We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2021/22 audit

14. The materiality values for the council (single entity and group) are set out in Exhibit 1.

Exhibit 1
2021/22 Materiality levels

Materiality	Amount	
	Single entity	Group
Planning materiality – This is the figure we use to assess the overall impact of audit adjustments on the financial statements. We have set it at 1% of gross expenditure on provision of services for the year ended 31 March 2022 based on the latest audited financial statements for 2020/21.	£25.0 million	£26.0 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 assessed performance materiality at 65% of planning materiality.	£16.0 million	£17.0 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.	£0.250 million	£0.250 million

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative knowledge of the council, its major transaction streams, key systems of internal control and risk management processes. Also, it is informed by our discussions with management, meetings with internal audit, attendance at committees and a review of supporting information.

16. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. Exhibit 2 summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

Exhibit 2

2021/22 Significant risks of material misstatement to the financial statements

	Significant risk of material misstatement	Sources of assurance	Planned audit response
1.	Risk of material misstatement due to fraud caused by the management override of controls As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.	Owing to the nature of this risk, assurances from management are not applicable in this instance	**Controls** • Assess the design and implementation of controls over journal entry processing. **Testing** • Make inquiries of relevant individuals about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. • Test journals at the year-end and post-closing entries and focus on significant risk areas. • Consider the need to test journal entries and other adjustments during the period. • Focussed testing of accounting accruals and prepayments. • Evaluate significant transactions outside the normal course of business. **Related Parties** • Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.

Significant risk of material misstatement	Sources of assurance	Planned audit response
		Methodology and Assumptions • Assess any significant changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.

Source: Audit Scotland

17. As set out in International Standard on Auditing (UK) 240*: The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for the council because a significant element of the council's income is from central government grant, council tax and non-domestic rates, all of which have predictable income patterns which limits the potential for manipulation.

18. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have rebutted this risk for the council because many expenditure transaction streams are low risk, for example, staff costs, depreciation and pensions IAS 19 charges. Our standard audit procedures will involve focused testing on accruals in any higher risk areas.

19. Practice Note 10 also introduces the concept of external fraud risk. We have assessed the levels of fraud in the public sector per the National Fraud Initiative and this, as well as the analysis of expenditure, indicates that there is not a high risk of fraud across payment streams.

20. We therefore do not incorporate specific work into our audit plan in these areas, over and above our standard audit procedures.

Other areas of audit focus

21. As part of our assessment of audit risks, we have identified other areas within the single entity where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses. If our assessment of risk changes and we consider these risks to be significant, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly. These areas of specific audit focus are:

- **Valuation of Land & Buildings**: Land and buildings are revalued on a five-year rolling basis. The council held land and buildings with a Net Book Value of £2,243 million as at 31 March 2021. This is an area of audit focus due to the substantial degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. In addition, the council requires to satisfy itself that the carrying amounts of those assets not revalued at 31 March 2022 are not materially different to their current value.

- **Valuation of Pension Liability**: The council is an admitted body of Strathclyde Pension Fund and recognised a net pension liability of £1,147million as at 31 March 2021. The liability requires the use of an actuarial methodology based on a range of assumptions including financial and demographic assumptions. These assumptions should reflect the profile of the council's employees and be based on appropriate data. This is an area of audit focus because the methodology applied could have a material impact on the net pension liability accounted for in the financial statements. The basis of the assumptions should also be derived on a consistent basis year to year.

- **City Parking**: From 1 August 2021 the activities, assets and liabilities of City Parking (Glasgow) LLP transferred to the council and have been managed by Neighbourhoods, Regeneration and Sustainability Service. There is a risk that these changes to the council's group structure are not properly accounted for within the single entity.

Group Consideration

22. As group auditors, we are required under International Standard on Auditing (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

23. The council has a group which comprises component entities, including subsidiaries, associates and joint ventures. The audits of the financial information of some of the components are performed by other auditors. We plan to place reliance on the work of the component auditors. We will obtain sufficient appropriate audit evidence in relation to the consolidation process and the financial information of the components on which to base our group audit opinion.

24. As part of our assessment of audit risks in relation to the group financial statements we have identified areas where we consider there are risks of material misstatement. We do not consider these to represent significant risks. The areas of specific audit focus in relation to the group financial statements are:

- **SEC Land and Buildings**: The value of land and buildings incorporated into the group from Scottish Events Campus Limited is likely to be above group materiality. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. There is a risk arising to valuation estimates in the group accounts from the use of assumptions in the valuations.

- **City Property Investments:** The value of property investments incorporated into the group from City Property Glasgow (Investments) is likely to be above group materiality. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. There is a risk arising to valuation estimates in the group accounts from the use of assumptions in the valuations.

- **Component Pension Liabilities:** The value of the individual net pension liabilities incorporated into the group from Glasgow Life, City Building (Glasgow) and City Building (Contracts) are likely to be above group materiality. The actuarial valuation methodology for these liabilities uses a range of financial and demographic assumptions. There is a risk that the assumptions and methodology used in the valuation of pension obligations are not reasonable impacting on the net pension liability in the group financial statements.

Audit risk assessment process

25. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.

Audit dimensions and Best Value

Introduction

26. The Code of Audit Practice sets out the four dimensions that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the audit dimensions in audited bodies.

Audit dimensions

27. The four dimensions that frame our audit work are shown in Exhibit 3.

Exhibit 3
Audit dimensions



Source: Code of Audit Practice

28. In summary, the four dimensions cover the following:

- **Financial management** – financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.
- **Financial sustainability** – 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).

- **Governance and transparency** – 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.

- **Value for money** – value for money refers to using resources effectively and continually improving services.

Best Value

29. 2021/22 is the final year of the extended six-year approach to auditing Best Value in councils. Best Value work is integrated within the annual audit. It is to be assessed comprehensively over the period of the audit appointment, both through ongoing annual audit work and through discrete packages of work focussing on specific issues. Conclusions and judgements on Best Value will be reported through:

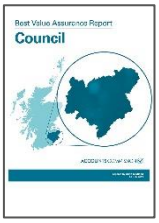
- the Annual Audit Report for each council that will provide a rounded picture of the council overall

- an Annual Assurance and Risks Report that the Controller of Audit will provide to the Accounts 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 over the period of the audit appointment.

30. BVARs will be considered by the Accounts Commission between February and September 2022 on the councils listed in Exhibit 4.

Exhibit 4
2022 Best Value Assurance Reports



Comhairle nan Eilean Siar

Angus Council

Shetland Island Council

Moray follow-up

Source: Audit Scotland

31. The Best Value work planned this year will focus on the council's arrangements for partnership and collaborative working. Also, we will be following-up findings reported in the BVAR in August 2018 to assess progress on the pace and depth of continuous improvement. Our findings will be reported through our Annual Audit Report.

Audit dimension risks

32. We have identified audit risks in the areas set out in Exhibit 5. This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks.

Exhibit 5
2021/22 Audit dimension risks

Description of risk	Sources of assurance	Planned audit response
1. Financial Sustainability The council faces significant financial challenges, including • A spending gap of £114.3 million over the next three years • increased costs and reduced income due to the impact of Covid-19 • local government funding settlements that are likely to remain challenging • ongoing rising demands for services • increasing costs across services • implementation of a new pay and grading system. To meet these challenges and deliver its strategic objectives it is important that the council has strong longer-term financial plans.	Regular update of longer-term financial plans that take account of the significant financial challenges facing the council, including the impact of Covid-19. Well established procedures for the monitoring and reporting of the council's financial performance. The application of Financial Management and Control Code of Practice	• We will assess the adequacy of the council's longer-term financial plans. • We will assess the council's financial position based on our review of the council's financial performance and budget reports. • We will assess any council plans to use the Scottish Government's relaxation of financial regulations due to the Covid19 pandemic. • We will assess the council's savings programme, including the reasonableness of future savings plans and the adequacy of progress reports to committee. • We will review and assess provisions and contingent liability disclosures as part of our financial statements audit

Source: Audit Scotland

Reporting arrangements, timetable, and audit fee

Reporting arrangements

33. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in Exhibit 6, and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

34. 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.

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

36. Exhibit 6 outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by the statutory deadline of 31 October 2022. We acknowledge this will be challenging due to the ongoing pressures and uncertainties caused by Covid-19.

Exhibit 6
2020/21 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	30/03/2022	To be confirmed*
Independent Auditor's Report	31/10/2022	To be confirmed
Annual Audit Report	31/102022	To be confirmed

Source: Audit Scotland

*Progress report provided to FASC on 23 March 2022

Timetable

37. To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at Exhibit 7 that has been discussed with management.

38. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. To this end, 2021/22 is a transition year with the reporting deadline brought forward by one month relative to the two prior years. We are identifying ways to work more efficiently to expedite the 2021/22 audits whilst at the same time maintaining high standards of quality.

39. We will continue to work in close partnership with management with clarity over timescales and the requirement for high quality unaudited accounts and supporting working papers. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 7
Proposed annual accounts timetable

Key stage	Target Date
Consideration of the unaudited annual accounts by those charged with governance	To be confirmed
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package	30 June 2022
Latest date for final clearance meeting with the Executive Director of Finance	October 2022*
Issue of Letter of Representation and proposed Independent Auditor's Report	October 2022*
Agreement of audited and unsigned annual accounts	October 2022*
Issue of Annual Audit Report to those charged with governance	October 2022*
Signed Independent Auditor's Report	October 2022*
Latest date for WGA assurance	To be confirmed
*We will agree specific dates with officers as the audit progresses	

Source: Audit Scotland

Audit fee

40. The proposed audit fee for the 2021/22 audit of Glasgow City Council is £669,850 (2020/21: £658,260). 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.

41. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, the absence of adequate supporting working papers 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.

Other matters

Internal audit

42. International standards on Auditing (UK) 610: *Considering the work of internal audit r*equires us to:

- consider the activities of internal audit and their effect on external audit procedures;
- obtain an understanding of internal audit activities to inform our planning and develop an effective audit approach that avoids duplication of effort;
- perform a preliminary assessment of the internal audit function when there is scope for relying on internal audit work which is relevant to our financial statements' responsibilities; and
- evaluate and test the work of internal audit, where use is made of that work for our financial statements responsibilities to confirm its adequacy for our purposes.

43. From our initial review of the internal audit plans, we plan to consider the findings of Internal Audit across a range of financial statements and wider dimension areas. In relation to key controls, we plan to make use of the work of Internal Audit in relation to:

- budget monitoring
- payroll verification.

Independence and objectivity

44. Auditors appointed by the Auditor General for Scotland or Accounts Commission 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 Executive Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

45. The engagement lead (i.e. appointed auditor) for the council is John Cornett, 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 Glasgow City Council.

46. It is mandatory for all EU-PIEs to tender the audit contract at least every 10 years and rotate auditors at least every 20 years. For local government bodies in Scotland, the procurement process is undertaken by the Accounts Commission who appoint auditors to each local authority for a period of five years. The recently completed tender exercise follows a one-year extension to the current appointment.

47. There are restrictions placed on the auditors of PIEs in relation to the provision of non-audit services and the associated fee. We do not provide any non-audit services to the council or group components.

Quality control

48. International Standard on Quality Control (UK) 1 (ISQC1) requires a system of quality control to be 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.

49. 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.

50. 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: Additional planning communications for EU- PIEs

Consideration	Response
Our declaration of Independence	See para 44
Key Audit Partner(s)	See para 45
Independence of external experts engaged by Audit Scotland	We plan to engage an external expert in obtaining assurances around the competence and objectivity of, and assumptions and approach adopted by the actuary in producing IAS19 figures in respect of pension fund disclosures as at 31 March 2022.
Communications with audit committee and management	See Appendix 2
Scope and timing of audit	See from para 33
Audit Methodology	Our audit response to identified risks is described from para 15 of this report
Valuation Methods	See para 21 We will report in our Annual Audit Report the valuation methods applied to items in the financial statements and the impact of any changes
Going concern assessment	We have not identified any significant matters affecting the entity's ability to continue as a going concern.
Requested explanations and documents	We will report in our Annual Audit Report on whether requested explanations and documents were provided by management.
Materiality	See paras 13 and Exhibit 1
Non-compliance with laws and regulation or articles of association	We will report in our Annual Audit Report on whether actual or suspected non-compliance with laws and regulation or articles of

Consideration	Response
	association were identified during the audit.
Significant deficiencies in internal control	We will report in our Annual Audit Report on all significant deficiencies and whether they have been resolved by management.
Significant difficulties and matters	We will report in our Annual Audit Report on any significant difficulties encountered during the audit. We will report on significant matters arising from the audit that were discussed, or subject to, correspondence, with management. We will report on matters that are significant to the oversight of the financial reporting process.
Non – Audit Scotland component auditors	We plan to evaluate and review the work of the following component auditors: Wylie & Bisset in relation to the valuation of investment properties for City Property Glasgow (Investments) Ernst & Young in relation to the valuation of Land & Buildings for Scottish Events Campus Limited Azets in relation to the valuation of Glasgow Life pension liabilities Grant Thornton in relation to the valuation of City Building (Glasgow) and City Building (Contracts) pension liabilities.
Management's approach to consolidation	We will report in our Annual Audit Report on whether management's approach to consolidation is consistent with IFRS.

Appendix 2: Communications with FASC and CAC

Matters to be communicated	Link to FASC
Independence and our quality procedures ISA 260.	See Paras 44 & 45
The general approach and overall scope of the audit, including levels of materiality, fraud and engagement letter ISA 260.	See Paras 13 – 43
• **Disagreement with management about matters that, individually or in aggregate, could be significant to the entity's financial statements or the auditor's report, and their resolution.** • **Significant difficulties we encountered during the audit.** • **Significant matters discussed, or subject to correspondence, with management (ISA 260).** • **The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements (ISA 260 and ISA 540).** • **Our views about the qualitative aspects of the entity's accounting and financial reporting.** • **How we plan to identify, assess and obtain sufficient appropriate evidence regarding the risks of material misstatement of the financial statements due to fraud and to implement appropriate responses to fraud or suspected fraud identified during the audit. (ISA 240)** • **Audit adjustments, whether or not recorded by the entity, that have, or could have, a material effect on its financial statements. We will request you to correct uncorrected misstatements (including disclosure misstatements) (ISA 450)** • **The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the entity's financial statements (ISA 570).**	• In the event of such matters of significance we would expect to communicate with FASC throughout the year. • Formal reporting will be included in our ISA 260 report for the FASC meeting, which focuses on the financial statements

Matters to be communicated	Link to FASC
• **Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern (ISA 570).** • **Expected modifications to the auditor's report (ISA 705).** • **Related party transactions that are not appropriately disclosed (ISA 550)**	

Glasgow City Council

Annual Audit Plan 2021/22

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www.audit-scotland.gov.uk/accessibility

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