

Governance, Risk and Best Value Committee

10am, Thursday, 17 November 2016

New External Audit Arrangements

Item number	7.2
Report number	
Executive/routine	
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Executive summary

The purpose of this report is to provide the Governance, Risk and Best Value Committee with background information on the Council's recently appointed external auditor, Scott-Moncrieff. The business advising and accounting firm have provided a report on their background and experience along with a description of their audit approach and introduces the City of Edinburgh Council audit team. This report is provided as Appendix 1.

Links

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New External Audit Arrangements

Recommendations

- 1.1 It is recommended the Governance, Risk and Best Value Committee:
 - 1.1.1 notes the content of the report 'City of Edinburgh Council – An Introduction to Scott-Moncrieff 2016/17 – 2020/21'
 - 1.1.2 re-affirms the Council's commitment to achieving a good working and professional relationship, and;
 - 1.1.3 welcomes the appointment of Scott-Moncrieff as external auditor to the City of Edinburgh Council.

Background

- 2.1 The business advising and accounting firm of Scott-Moncrieff have recently been appointed as external auditor to the City of Edinburgh Council following the departure of Audit Scotland at the end of October 2016.
- 2.2 Appendix 1 contains a report provided by Scott-Moncrieff detailing the firm's background, experience and audit approach and introduces the City of Edinburgh Council's audit team.

Main report

- 3.1 The purpose of this report is to provide the Governance, Risk and Best Value Committee with background information on the Council's recently appointed external auditor, Scott-Moncrieff, and to welcome the appointed audit team.
- 3.2 Scott-Moncrieff is a long-term partner firm to Audit Scotland and a leading provider of public sector audit services in Scotland. They are an independent Scottish-based firm specialising in public sector audit.
- 3.3 The City of Edinburgh Council's audit team will be led by Nick Bennett (Engagement Lead) and managed by Karen Jones (Director). A further three team members are Gary Devlin (Engagement Quality Control), Michael Lavender (Manager) and Michael Smith (Manager).
- 3.4 Key members of the Strategy and Insight Division have engaged in early discussion with team members and would like to welcome their appointment.

- 3.5 Governance, Risk and Best Value are asked to join in welcoming the firm and the team and affirm our commitment to working together towards a successful relationship.

Measures of success

- 4.1 Working together we will build on the outcomes of future audits to promote continuous improvement in the provision of all Council services and principles of best value.

Financial impact

- 5.1 There is no financial impact arising directly from this report.

Risk, policy, compliance and governance impact

- 6.1 There is no risk, policy, compliance and governance impact arising directly from this report.

Equalities impact

- 7.1 There is no equalities impact arising directly from this report.

Sustainability impact

- 8.1 There is no sustainability impact arising directly from this report.

Consultation and engagement

- 9.1 Consultation and engagement work forms a key element of the audit programme.

Background reading/external references

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Links

Coalition pledges	All
Council outcomes	All
Single Outcome Agreement	All
Appendices	1. City of Edinburgh Council – An Introduction to Scott-Moncrieff 2016/17 – 2020/21