



Appointment of auditor extension to 2021/2022

Committee Audit and Standards

Date of meeting 27 November 2020

Date of report 23 October 2020

Report by Assistant Chief Executive

1. Object of report

To advise the committee of the extension of appointment of the external auditor for both Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee.

2. Background

Audit appointments are made by the Accounts Commission (for local government) and the Auditor General for Scotland (for central government, health and further education bodies). Audits are undertaken by Audit Scotland's Audit Services Group or by private firms.

Note: Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee are in the local government sector for audit appointments.

Code of audit practice 2016

To complement the audit appointments, Audit Scotland published a report titled '*Code of audit practice 2016*'.

The code aims to maximise the value and impact from public audit in Scotland, providing greater assurance and assisting audited bodies make improvements in the delivery of services. The code will ensure that auditors':

- comply with the highest professional standards, including International Standards on Auditing and ethical standards;
- provide conclusions in four aspects of the wider scope of public audit: financial sustainability, financial management, governance and transparency, and value for money.

The code applies to auditor appointments which began in October 2016.

The full report can be found at:

http://www.audit-scotland.gov.uk/uploads/docs/report/2016/code_audit_practice_16.pdf

3. Outline of proposals

From a report presented to the Audit and Standards committee on 9 September 2016, members may recall, Azets Audit Services (Scott-Moncrieff) was appointed as the auditor of Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee for the financial years 2016/2017 to 2020/2021.

On 12 October 2020, Audit Scotland wrote to the Director of Finance to confirm a one year extension, in the first instance, through the audit of the 2021/2022 financial year, of Azets Audit Services to remain as auditor for Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee throughout this period.

The Audit Scotland correspondence added that these are challenging times for public bodies and auditors. By extending the current audit appointments, we can safeguard the high quality of public audit and continue providing the people of Scotland with assurance about how public money is being spent.

4. Committee action

The committee is asked to note the extension of Azets Audit Services as auditor for both Strathclyde Partnership for Transport and the Strathclyde Concessionary Travel Scheme Joint Committee for the 2021/2022 financial year by the Accounts Commission for Scotland.

5. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>In accordance with the Local Government (Scotland) Act 1973 (as amended).</i>
Financial consequences	<i>None.</i>
Personnel consequences	<i>None.</i>
Equalities consequences	<i>None.</i>
Risk consequences	<i>None.</i>

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