



External Audit Plan 2018/19

Committee Audit and Standards

Date of meeting 22 February 2019

Date of report 06 February 2019

Report by Assistant Chief Executive

1. Object of report

To advise the committee of the External Audit Plan for 2018/19 from Scott Moncrieff, SPT's external auditors.

2. Background

This External Audit Plan summarises Scott Moncrieff's work plan for the 2018/19 external audit of Strathclyde Partnership for Transport ("SPT") and Strathclyde Concessionary Travel Scheme Joint Committee ("SCTS").

The core elements of Scott Moncrieff's work include:

- an audit of the 2018/19 annual accounts of both SPT and SCTS;
- a review of SPT's arrangements for governance and transparency, financial management, financial sustainability and value for money;
- monitoring SPT's participation in the National Fraud Initiative (NFI); and
- any other work requested by Audit Scotland.

3. Outline of proposals

The External Audit Plan 2018/19 is attached for noting at Appendix 1.

4. Committee action

The committee is asked to note the details of the External Audit Plan for 2018/19.

5. Consequences

Policy consequences	<i>None.</i>
Legal consequences	<i>It is a legal requirement for SPT to have externally audited financial statements.</i>
Financial consequences	<i>As detailed in the report.</i>
Personnel consequences	<i>None.</i>
Social inclusion consequences	<i>None.</i>
Risk consequences	<i>As detailed in the report.</i>

Name Valerie Davidson

Title **Assistant Chief Executive**

Name Gordon MacLennan

Title **Chief Executive**

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