



**Scott-Moncrieff**  
business advisers and accountants

# **Strathclyde Partnership for Transport and Strathclyde Concessionary Travel Scheme Joint Committee**

An Introduction to Scott-Moncrieff  
2016/17 – 2020/21

**October 2016**

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# Introducing the Firm and your audit management team

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## Scott-Moncrieff

1. Scott-Moncrieff is a long-term partner firm to Audit Scotland and a leading provider of public sector audit services in Scotland. We are the only independent Scottish-based firm to specialise in public sector audit. It is our appreciation of public sector culture, our depth of experience, and our service provision that has seen us earn the trust and respect of the public bodies we have worked with, past and present.
2. Our recently-expanded firm has 18 partners and some 200 staff based in our Edinburgh, Glasgow and Inverness offices. We also have an association with Moore Stephens LLP, a Top 10 global firm and one of the largest providers to the National Audit Office in England and Wales.
3. Our public sector team of over 40 staff is widely acknowledged as a leading external audit, internal audit and advisory services provider to the Scottish public sector. We are the largest provider of audit services within the Scottish public sector, based on the number of clients served.

## Your audit management team

4. The external audit team will be led by Gary Devlin and managed by Karen Jones. We will draw upon the expertise of our wider public sector management team during the course of our audit appointment.

### Gary Devlin CPFA ACA - Engagement Lead



5. Gary joined the firm in March 2015 as part of our firm's strategy to support further growth and capacity in our increasingly successful public sector

audit and assurance practice. Gary has over 20 years' experience in providing audit, assurance and advisory services to a wide range of public sector clients, with over 15 years acting as an Engagement Lead for appointments through Audit Scotland.

6. As engagement quality control reviewer, Gary is responsible for providing an objective evaluation of the significant judgements the engagement team has made and the conclusions it has reached in formulating the auditor's report.

### Karen Jones CPFA – Director



7. Karen has over 16 years' experience in auditing the public sector. She has extensive experience in auditing NHS bodies and central government, although her main

experience is in auditing local authority bodies. She also manages a number of external audit appointments to arms-length external organisations of local authorities. Karen is responsible for delivering high quality financial statements audits, governance reviews and best value reviews and in advising public sector bodies on financial accounting, internal control and corporate governance matters. She maintains regular contact with senior officials at her clients, offering both constructive challenge and support to them. Karen has presented at and attended various public sector technical events, such as CIPFA's local government technical practitioners update. She has also delivered training sessions to her clients; including training for audit committee members.

8. Karen is a member of the Local Authority Accounting Panel (LAAP). In the past she also participated in Audit Scotland's local government managers' pension group.

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# Our experience

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Our portfolio of new and previous/outgoing Audit Scotland external audit appointments is set out below. We have also included details of selected clients from across our wider public sector client base.

## New Audit Scotland external audit appointments

Local Government	NHS	Further Education	Central Government
City of Edinburgh Council	Lothian Health Board	City of Glasgow College	Disclosure Scotland
Lothian Pension Fund	Mental Welfare Commission for Scotland	Glasgow Kelvin College	Scottish Housing Regulator
Edinburgh IJB	NHS 24	Glasgow Regional Board	Police Investigation and Review Commissioner
Lothian VJB	National Waiting Times Centre Board	Glasgow Clyde College	Scottish Courts Service
SESTRAN	The State Hospitals Board for Scotland	Dumfries and Galloway College	Scottish Prison Service
Strathclyde Partnership for Transport		Borders College	Scottish Road Works Commissioner
Strathclyde Concessionary Travel Scheme JC			Lothian and Borders CJA

## Previous/outgoing Audit Scotland external audit appointments

Local Government	NHS	Further Education
North Lanarkshire Council	Lanarkshire Health Board	City of Glasgow College
Comhairle nan Eilean Siar	Borders Health Board	Glasgow Kelvin College
North Lanarkshire IJB	Mental Welfare Commission for Scotland	Glasgow Regional Board
Western Isles IJB	NHS 24	Inverness College
	National Waiting Times Centre Board	Lews Castle College
	The State Hospitals Board for Scotland	
	NHS Health Scotland	

## Some of our relevant clients beyond the Audit Scotland appointments

9. The table below lists some of our wider clients which demonstrate our strength and depth

across the Scottish public sector, and a flavour of the range of services we provide.

Client	Service provision
Angus Council	Managed IA service and related
Argyll & Bute IJB	Internal audit
Visit Scotland	Internal audit, Governance workshops
Edinburgh International Conference Centre	External audit and tax
Scottish Futures Trust	External audit and tax
Hub South East Scotland Limited	External audit and tax
Lothian Buses plc	External audit and tax
Transport For Edinburgh Limited	External audit and tax

## Scott-Moncrieff – expertise beyond internal and external audit

10. We can, and do, bring added value both to and beyond the audit process by involving our recognised specialists when required to solve client problems. We have a broad range of assurance and technical experts across such fields as:

- **Business Technology Consulting;** including new systems development support, IT security, IT efficiency and effectiveness, project management, BCP/DRP and change management
- **VAT:** compliance, health check, capital developments, consultancy and HMRC support
- **Corporate Finance;** funding, finance, valuation, options appraisal, buy outs, consultancy
- **Employer Solutions and Tax;** PAYE, employee benefits, compliance, efficiency and effectiveness reviews, remuneration and reward
- **Charity and not-for-profit;** accounting and governance expertise
- **Lean expertise;** strategic, operational and cross-organisational consulting, for developing, new and established systems and processes
- **Governance & risk management;** workshops, advice and best practice support to continuously improve all aspects of organisational governance and risk management arrangements
- **Anti-fraud and regulatory support;** specialist advice to help clients risk-assess, deter, identify and respond to potential and alleged incidences of impropriety and any wider regulatory issues

11. Our network of experienced professionals can and do work alongside the audit team to help identify efficient and effective solutions to strategic and operational problems.

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# Our audit approach

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12. We have been appointed as your external auditor for the period 2016/17 to 2020/21. We are very much looking forward to working with you in this capacity over the next five years.
13. We anticipate that our audit will have a similar underlying approach to that of your previous external auditor, with continuity of the general role and responsibilities of external auditors in the public sector. However, we firmly believe that the best and most effective audits are underpinned by establishing good, professional working relationships with key client contacts right from the outset and this will be our key aim in the coming weeks and months. The benefits of our audit approach include:

- Fully compliant with the Audit Scotland Code of Practice
- Dedicated, specialist public sector team
- Proactive planning and communication - being open and constructive
- Tailored audit approach
- Clear and concise reporting
- Risk based audit; understanding significant organisational and audit risks
- Value-added review of internal controls, governance and performance arrangements
- Proactive liaison with internal audit, for efficiency
- Responsiveness, sector-expertise and independence of thought
- Partner and Manager-led service, with a focus on team continuity

## Adding value

14. All of our clients quite rightly demand of us a positive contribution to meeting their ever-changing business needs. We aim to add value by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way we aim to help you promote improved standards of governance, better management and decision making and more effective use of public money.
15. We can, and do, bring added value to the audit process by involving our recognised specialists,

as noted above. More widely, we are always looking to develop new and improved ways of exceeding our client expectations. Therefore, any comments you may have on the service we provide would be greatly appreciated.

**Gary Devlin**

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