



External Audit Plan 2021/222

Committee Audit and Standards

Date of meeting 18 February 2022

Date of report 2 February 2022

Report by Chief Executive

1. Object of report

To advise the committee of the External Audit Plan for 2021/22 from Azets, SPT’s external auditors.

2. Background

This External Audit Plan summarises Azets work plan for the 2021/22 external audit of Strathclyde Partnership for Transport (“SPT”) and Strathclyde Concessionary Travel Scheme Joint Committee (“SCTS”). The core elements of Azets work include:

- an audit of the 2021/22 annual accounts of both SPT and SCTS;
- consideration and reporting on SPT’s arrangements on the four audit dimensions: financial sustainability, financial management, governance and transparency 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 2021/22 is attached for noting at Appendix 1.

4. Committee action

The committee is asked to note the details of the External Audit Plan for 2021/22.

5. Consequences

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

Risk consequences

None.

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