

The Highland Council

Annual Audit Plan 2013/14



Prepared for members of The Highland Council
March 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Introduction

1. Our audit is focused on the identification and assessment of the risk of material misstatement in The Highland Council's financial statements. This report summarises our assessment of the key challenges and risks facing the council and sets out the audit work that we propose to undertake in 2013/14. Our plan reflects:
 - the risks and priorities facing the council
 - current national risks relevant to local circumstances
 - the impact of changing international auditing and accounting standards
 - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland and the Accounts Commission
 - issues brought forward from previous audit reports.
2. The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Irrespective of the size of the charity, as a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, a full audit is required from 2013/14 of all registered charities where the local authority is the sole trustee. The Assistant Auditor General wrote to local government directors of finance in June 2013 advising them of these new arrangements and the Accounts Commission's decision to appoint the auditor of each council as the auditor of its relevant charitable trusts. Accordingly, we will perform the audit of the council's charitable trusts in parallel with the audit of the council's financial statements and provide audit opinions as necessary.
3. The council's 2012/13 financial statements disclosed that it had 80 trusts having charitable status with total assets of £193,000. Discussions are ongoing with the Office of Scottish Charities regulator (OSCR) with a view to amalgamating and reorganising the council's charitable trusts. OSCR is currently reviewing the council's proposal to transfer its remaining trusts to a Highland Charities Trust and an Educational Trust and a decision is expected soon.

Summary of planned audit activity

4. Our planned work in 2013/14 includes:
 - an audit of the financial statements and provision of an opinion on whether:
 - they give a true and fair view of the financial position of The Highland Council as at 31 March 2014 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2013/14 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - an audit of the financial statements and provision of an opinion for the charitable trusts where the local authority is the sole trustee
 - reporting the findings of the shared risk assessment process in an Assurance and Improvement Plan Update. This will consist of the Local Area Network (LAN) examining new evidence in terms of its impact on existing risk assessments and will include updated scrutiny plans for the period 2014 to 2017 for the council
 - a review and assessment of the council's governance and performance arrangements in a number of key areas including: key financial controls; the adequacy of internal audit; best value; statutory performance indicators; corporate governance and arrangements for the prevention and detection of fraud
 - provision of an opinion on a number of grant claims and returns, including Whole of Government Accounts
 - review of National Fraud Initiative arrangements
 - review of local impact of national performance audits including Health Inequalities in Scotland, Arm's Length External Organisations and Major Capital Investments in Councils.

Responsibilities

5. The audit of the financial statements does not relieve management or the Audit & Scrutiny Committee, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

6. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
7. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility of the Director of Finance

8. It is the responsibility of the Director of Finance, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - acting within the law and ensuring the regularity of transactions by putting in place appropriate systems of internal control
 - maintaining proper accounting records
 - preparing financial statements timeously which give a true and fair view of the financial position of the council as at 31 March 2014 and its expenditure and income for the year then ended.

Format of the accounts

9. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice. The Highland Council prepares a Whole of Government Accounts consolidation pack annually for the Scottish Government. To enable summarisation common accounting principles and standard formats should be used.

Audit Approach

Our approach

10. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of the Highland Council. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
 - understanding the business of the council and the risk exposure which could impact on the financial statements
 - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how the council will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
11. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2013/14 includes:
 - comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
 - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2013/14.
12. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function. Internal audit is provided by the internal audit section within the council. Overall, we concluded that the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.
13. We plan to place formal reliance on aspects of the work of internal audit in the following areas, to support our audit opinion on the financial statements:

- creditor payments
 - cash income and banking
 - housing benefits (partial reliance on substantive testing for financial statements and grant certification assurances using HBCOUNT methodology)
 - testing of key controls to support the Head of Internal Audit and Risk Management's opinion on the council's system of internal control
14. In respect of our wider governance and performance audit work we also plan to review the findings and consider other areas of internal audit work including:
- asset management
 - budgetary control
 - statutory performance indicators
 - annual review of local code of corporate governance.

Materiality

15. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively. At the planning stage of the audit, the materiality has been set at £7.5 million, reflecting 1% of 2012/13 gross expenditure adjusted for police and fire requisitions. Following the establishment of the national Police and Fire authorities, these balances are no longer included. The materiality level takes account of the level of misstatements in prior years accounts, the fact that transactions are generally routine and the preparers of the financial statements have an action plan to address the changes to the 2013/14 Code.
16. When considering, in the context of a possible qualification, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement and experience and internal guidelines from peers. An item may be judged material for reasons other than its monetary value. An inaccuracy, which would not normally be regarded as material, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, or an item contrary to law). Such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

Reporting arrangements

17. The Local Government (Scotland) Act 1973 requires that unaudited financial statements are presented to the council and Controller of Audit within three months of the end of the financial year. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year. A high level timetable is included at Appendix A of this plan, which takes account of submission requirements and planned Audit & Scrutiny Committee dates. A more detailed timetable will be agreed with the Head of Corporate Finance in due course.
18. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission. A copy of all final agreed reports will be sent to the Chief Executive, Director of Finance, relevant senior manager, the Head of Internal Audit and Risk Management and Audit Scotland's Performance Audit and Best Value Group.
19. We will provide an independent auditor's report to The Highland Council and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. After completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the course of the audit. All annual reports produced are published on Audit Scotland's website: (www.audit-scotland.gov.uk).
20. Planned outputs for 2013/14 are summarised at Exhibit 1.

Exhibit 1: Planned outputs

Planned outputs	Final report issued by
Governance	
Assurance and Improvement Plan Update	15 May 2014
Internal controls management letter	30 June 2014
Performance	
Targeted follow-up: <i>Arms Length External Organisations: Are you getting it right?</i>	30 April 2014
Targeted follow-up: <i>Major Capital Investment in Councils</i>	30 June 2014
Financial statements	
Report to the Audit & Scrutiny Committee in terms of ISA 260 (Communication of audit matters to those charged with governance)	24 September 2014
Independent auditor's report on the financial statements	25 September 2014

Planned outputs	Final report issued by
Audit opinion on charitable trusts	25 September 2014
Annual report to Members and the Controller of Audit	31 October 2014
Audit opinion on Whole of Government Accounts	4 October 2014 (tbc)
Grants	
Certification of a number of grant claims and statements of expenditure (Education Maintenance Allowance; Criminal Justice in Social Work; Safety Camera Partnership, Broadband Pathfinder, Housing Benefit subsidy and Non Domestic Rates Income return)	As required

Quality control

21. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards Audit Scotland conducts peer review, internal quality reviews and has engaged the Institute of Chartered Accountants of Scotland (ICAS) to conduct a programme of external review.
22. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Stephen Boyle.

Independence and objectivity

23. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland’s Ethics Partner.
24. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Highland Council.

Audit issues and risks

Audit issues and risks

25. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following main financial statements and wider dimension risk areas for your organisation.

Financial management and sustainability

26. The council has set a balanced budget for the 2014/15 financial year, but it is facing significant financial pressures in the next four years and an £80 million budget gap for the period to 2018/19 has been identified. We note that the council has agreed a budget strategy for the period 2015/16 onward which will focus on strategic reviews, service redesign and transformational change. We will continue to monitor the council's progress in this area and report progress in our annual audit report.

Accounting for charitable trusts

27. The Charities Accounts (Scotland) Regulations 2006 require the preparation of financial statements and the provision of an auditor's opinion for each charity covered by section 106 of the regulations. The council had 80 charitable trusts in 2012/13. Whilst we note that discussions are taking place with the Office of Scottish Charities regulator (OSCR) with a view to amalgamating and reorganising the council's charitable trusts into one overarching trust (excluding the Educational Trust), it is not clear from the information provided to date whether all of the 80 trusts have been accounted for in the reorganisation. As a separate audit is required for each trust there is a risk that the council will incur additional costs and potentially struggle to meet this statutory requirement if all existing trusts are not included in the application to OSCR.

Accounts presentation and disclosure

28. In the last two financial years we have identified specific issues in relation to the preparation of capital accounting entries. This led to additional work being undertaken by both external audit and Finance staff to identify the amendments required to the unaudited accounts.
29. A new financial management system is expected to be implemented from 1 April 2015. Staff from the central accountancy team will be seconded to the project implementation team at the conclusion of the final accounts preparation process and there is a risk that these competing priorities may adversely impact on the final accounts audit and challenge the smooth operation of the year end process.

Information management

30. Information management is a growing challenge for the council, with the creation of thousands of new items of electronic information every day. The council faces a number of external pressures and challenges, including from the Information Commissioner's Office for data protection, from the Cabinet Office for data security and from the Scottish Information Commissioner for freedom of information. In addition, the council is considering the requirements of the Public Records (Scotland) Act 2010, which will require it to submit a records management plan to the National Archives for Scotland within the next three years.
31. Effective use of information is critical to the efficient delivery of services and we have noted the proposed changes to the way in which information technology services are provided, the formation during the year of the Information Management Governance Board and the corporate improvement plan project, *Managing Information*. These developments help to address the risk that, if information management is not considered strategically across council activities and operations, issues arising from compatibility, accessibility and obsolescence of information increasingly impede the efforts of services to meet delivery and efficiency targets.

Risk management

32. Risk management is an essential part of the council's approach to corporate governance. The council has a Performance & Risk Management system (PRMS) in place which identifies risk areas and responsible officers. We noted that there were a large number of "risk" areas on the register, some of which did not clearly identify what the specific risk was or what action would be taken to address these. The new Audit and Risk Manager has identified that further work is required to improve processes and train managers and staff to fully embed risk management throughout the council. We will monitor progress in this area during the year.

Welfare reform

33. The Welfare Reform Act 2012, as reported last year, represents the biggest reform of the UK welfare system for 60 years. The council has been actively participating in welfare reform discussions and working groups for some time with both Scottish and UK governments. The council also receives regular reports on the potential impact of welfare reform on its communities and services.
34. Some changes have already taken place since April 2013, particularly for those of working age. Inverness will be the first location in Scotland for the progressive rollout of universal credit. The case load will be very low at first only dealing with straightforward applications from single claimants. We will monitor progress in this area as part of our 2013/14 audit.

Summary assurance plan

35. Within these identified risk areas there is a range of more specific risks and these are summarised at Appendix B. In most cases, actions to manage these risks are either planned or already underway within the organisation. Details of the sources of assurance that we have received for each of these risks and any audit work we plan to undertake is also set out in Appendix B. In the period prior to the submission of the unaudited financial statements, we will liaise with senior officers on any new or emerging issues.

National performance audit studies - impact and follow up

36. Audit Scotland's Performance Audit and Best Value Group undertake a programme of studies on behalf of the Auditor General and Accounts Commission. In line with Audit Scotland's strategy to support improvement through the audit process and to maximise the impact of national performance audits we will review the impact of the following studies:
- Health Inequalities in Scotland, published December 2012
 - Arm's Length External Organisations (ALEOs): are you getting it right? published June 2011
 - Major Capital Investments in Councils, published March 2013.

Fees and resources

Audit fee

37. In determining the audit fee we have taken account of the risk exposure of the council, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 30 June 2014.
38. The agreed audit fee for the 2013/14 audit of the council is £477,250 as summarised in Exhibit 2. This includes £33,000 in respect of the audit of the pension fund, £3,250 for the audit of the Broadband Pathfinder and £1,000 in respect of the audit of one charitable trust. If, at the year end the council has more than one charitable trust an additional fee will be required (refer paragraph 3). Our fee covers:
- all of the work and outputs described in this plan
 - a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
 - attendance at Audit & Scrutiny Committee meetings
 - access to advice and information on relevant audit issues
 - access to workshops/seminars on topical issues
 - travel and subsistence costs.

Exhibit 2: Audit fee

Description	Audit fee 2010/11	Audit fee 2011/12	Audit fee 2012/13	Audit fee 2013/14
Total audit fee	£519,200	£491,000	£473,000	£477,250
% cash movement on prior year	0.8%	-5.4%	-3.7%	0.9%
Cumulative % real reduction, including GDP deflator	-1.6%	-8.3%	-13.5%	-14.5%

39. Where our audit cannot proceed as planned through, for example, late receipt of the unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Audit team

40. Stephen Boyle, Assistant Director, Audit Services is your appointed auditor. The local audit team will be led by Maggie Bruce who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided at Appendix C. The core audit team will call on other specialist and support staff, as necessary.

Appendix A - Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions	February - May 2014
Meetings with officers to clarify expectations of detailed working papers and financial system reports	31 March 2014
Submission of unaudited financial statements to full Council	26 June 2014
Submission of unaudited council financial statements with working papers package	30 June 2014
Submission of unaudited charitable trust financial statements with working papers package	30 June 2014
Latest date for submission of unaudited whole of government accounts to external audit	30 June 2014
Progress meetings with lead officers on emerging issues	As required during the audit
Latest date for final clearance meeting with Director of Finance	17 September 2014
Agreement of unsigned financial statements for Audit & Scrutiny Committee agenda, and issue of report to the Audit & Scrutiny Committee on the audit of financial statements (ISA 260)	18 September 2014
Audit & Scrutiny Committee date	24 September 2014
Independent auditors reports signed	25 September 2014
Latest date for signing of WGA return	4 October 2014 (tbc)
Annual report to Members and the Controller of Audit	31 October 2014

Appendix B - Summary assurance plan

In this section we identify a range of risks facing the Highland Council, the related source of assurance received and the audit work we propose to undertake to secure additional assurance. The management of risk is the responsibility of the Highland Council and its officers, with the auditor's role being to review the arrangements put in place by management. Planned audit work, therefore, will not necessarily address all residual risks.

Risk	Source of assurance	Planned audit action
<p>Financial management and sustainability</p> <p>In December 2013 the council set a balanced budget for the 2014/15 financial year. The Director of Finance highlighted the financial challenges facing the council in the period 2015/16 to 2018/19 with a forecast budget gap of £80 million overall or £20 million per annum. The council agreed a budget strategy for the period 2015/16 onward which will focus on strategic reviews, service redesign and transformational change.</p> <p><i>Risk: the council may be unable to continue to deliver key public services due to increasing financial pressures and reducing financial settlements.</i></p>	<ul style="list-style-type: none"> • Established budget and service planning process • Regular budget monitoring • Actions to address overspends • Ongoing review of reserves as part of routine financial monitoring and financial planning arrangements • Budget working group considering savings options. 	<ul style="list-style-type: none"> • Monitor financial position • Comment in Annual Audit Report as appropriate.

Risk	Source of assurance	Planned audit action
<p>Accounting for charities The Charities Accounts (Scotland) Regulations 2006 require the preparation of financial statements and the provision of an auditor's opinion for each charity covered by section 106 of the regulations. Discussions are taking place with the Office of Scottish Charities regulator (OSCR) with a view to amalgamating and reorganising the council's charitable trusts into one overarching trust.</p> <p><i>Risk: the overarching trust may not be in place by the end of the financial year which will result in the council having to prepare separate accounts for a large number of trusts which will also incur additional costs.</i></p>	<ul style="list-style-type: none"> Existing charities to be reorganised and amalgamated into either the Highland Charities Trust or an Educational Trust (the latter falls outside the scope of S106) Proposal to be submitted to OSCR for approval. 	<ul style="list-style-type: none"> Ongoing discussions with council officers regarding the number of charities to be audited Review treatment as part of the financial statement audit.

Risk	Source of assurance	Planned audit action
<p>Capital Accounting</p> <p>In our 2012/13 financial statements audit specific issues were identified in relation to the preparation of capital accounting entries. We found a lack of audit trail as to how key figures in the unaudited accounts tied back to the council's asset registers, and a lack of internal consistency in disclosures within the draft financial statements. In addition, considerable work was required to resolve issues identified with the operation of the revaluation reserve and capital adjustment account.</p> <p><i>Risk: the council's unaudited financial statements do not accurately reflect the capital accounting requirements.</i></p>	<ul style="list-style-type: none"> The arrangements for preparing the capital accounting entries for 2013/14 have been updated for the changes resulting from the 2012/13 audit, thus ensuring that there should be no on-going consequences in respect of capital accounting for future accounts. 	<ul style="list-style-type: none"> Early financial statements planning meeting Early discussion of emerging issues Comment in annual audit report as appropriate.
<p>Central Accountancy Team</p> <p>The council plans to implement a new financial management system from 1 April 2015. Staff from the central accountancy team will be seconded to the project implementation team at the conclusion of the 2013/14 accounts preparation process.</p> <p><i>Risk: staff availability may impact on the 2013/14 final accounts audit process resulting in delays in getting responses to audit queries to enable the accounts to be signed off by the 30 September deadline.</i></p>	<ul style="list-style-type: none"> The timings set for the project implementation plan have been set to, as far as possible, minimise the impact on the accounts closedown and audit processes. 	<ul style="list-style-type: none"> Early financial statements planning meeting Ongoing discussions with Head of Corporate Finance and the Central Accountancy team on progress with the preparation of the financial statements and WGA and discussions on the accounts/audit timetable.

Risk	Source of assurance	Planned audit action
<p>Information management</p> <p>The information environment of the council is complex and fast-changing and essential to support the delivery of services as well as savings plans. There is also a considerable amount of external interest.</p> <p><i>Risk: the achievement of service and efficiency objectives could be made harder by a fragmented approach to information management.</i></p>	<ul style="list-style-type: none"> • Extension and re-procurement arrangements of the Fujitsu and associated contracts • Improvement plans relating to data protection and information security • The Information Management Governance Board • The Corporate Improvement Plan project, Managing Information. 	<ul style="list-style-type: none"> • Monitor through the audit process. • Report developments through the annual audit report.
<p>Risk management</p> <p>Risk management is an essential part of the council's approach to corporate governance. As part of the Finance Service restructure the posts of Principal Auditor and Insurance and Risk Management were removed from the establishment and replaced by an Audit and Risk Manager post. The new manager has identified that further work is required to improve processes and train managers and staff to fully embed risk management throughout the council.</p> <p><i>Risk: the council's approach to risk management is not fully effective nor embedded throughout the organisation.</i></p>	<ul style="list-style-type: none"> • Audit and Risk Manager to devote 1 day per week to support improvements to the council's risk management arrangements. • Report to Audit & Scrutiny being prepared to outline the way forward. 	<ul style="list-style-type: none"> • Monitor developments • Provide position update in annual audit report.

Risk	Source of assurance	Planned audit action
<p>Welfare Reform</p> <p>The changes resulting from Welfare Reform are considerable and will have significant implications for the council, its staff and benefit claimants. Inverness will be the first location in Scotland for the progressive rollout of universal credit.</p> <p><i>Risk: the council may fail to meet the challenges of supporting the delivery of the welfare reform agenda.</i></p>	<ul style="list-style-type: none"> • Welfare Reform Group established • Standing item on agenda of the Finance, Housing & Resources Committee • Discretionary Housing Payments budget for 2013/14 £2.543M to mitigate the under occupancy reduction. 	<ul style="list-style-type: none"> • Monitor implementation through review of committee papers and discussions with officers.

Appendix C - Audit team

Summarised curriculum vitae for each core team member are set out below:

Stephen Boyle BAcc CPFA, Assistant Director

Stephen has 17 years experience of public sector finance. He trained as an accountant with a Big 4 firm, before joining Audit Scotland in 2002. He later worked as Head of Finance and Corporate Services for Cube Housing Association, before spending three years with Glasgow Housing Association as Assistant Director of Finance. He re-joined Audit Scotland in June 2013.

Maggie Bruce MA (Hons) CA, Senior Audit Manager

Maggie has over 20 years experience of public sector audit with Audit Scotland, covering the local government, health and further education sectors. Prior to joining Audit Scotland, Maggie trained as an auditor in the private sector.

Jim Convery MA (Hons) CA CPFA, Senior Auditor

Jim has over 25 years of experience of public sector audit with Audit Scotland, covering the local government, health and further education sectors. Prior to joining Audit Scotland, Jim worked for 4 years in internal audit in local government and for a private accountancy practice for 4 years.

Joni McBride BSc (Hons) CPFA, Senior Auditor

Joni is a Maths graduate from Glasgow University who joined Audit Scotland in 2008 as a professional trainee and qualified in September 2011. Joni has been involved in the audit of a range of local and central government clients.

Edward Stansfeld BSc (Hons), FCA, CISA, Senior ICT Auditor

Edward has over 10 years experience of public sector audit with Audit Scotland, covering the local government, health and central government sectors. Edward is a Certified Information Systems Auditor specialising in the audit of information technology controls. Prior to joining Audit Scotland, he worked for 7 years in industry and for 4 years with a private accountancy practice.

Alistair Turner BA (Hons) Accounting, Auditor

Alistair joined Audit Scotland in 2002, having previously worked in local authority finance for 5 years. During his time with Audit Scotland, Alistair has mainly worked within the local government sector, across a number of local authorities, but also has experience within the further education sector.

Nicholas McShane BAcc (Hons), Professional Trainee

Nicholas joined Audit Scotland in 2012 as a professional trainee and is currently studying towards obtaining the ICAS accountancy qualification. Prior to joining Audit Scotland, Nicholas was a student at Glasgow University.