

ITEM No ...9.....

REPORT TO: SCRUTINY COMMITTEE - 23 APRIL 2025

REPORT ON: DUNDEE CITY COUNCIL - AUDIT SCOTLAND ANNUAL AUDIT PLAN 2024/25

REPORT BY: EXECUTIVE DIRECTOR OF CORPORATE SERVICES

REPORT NO: 134-2025

1 PURPOSE OF REPORT

To submit to elected members the above report that describes how Audit Scotland will deliver the audit of Dundee City Council for the year ending 31 March 2025.

2 RECOMMENDATIONS

It is recommended that elected members:

- (i) note the information included in the attached report;
- (ii) note that the outcome of the 2024/25 audit will be reported to the Scrutiny Committee on 24 September 2025.

3 FINANCIAL IMPLICATIONS

The agreed external audit fee for 2024/25 is £456,600 which is an increase of £17,293 (3.9%) from 2023/24. Provision for the external audit fee has been made in the Corporate Services revenue budget. There is also an additional audit fee of £8,100 for the audit of the Council's registered charities, an increase of £600. There are no further direct financial implications arising from this report.

4 MAIN TEXT

4.1 Audit Scotland has been appointed as external auditor for Dundee City Council for five years from 2022/23 to 2026/27 inclusive. They have produced the above report outlining the planned approach to the audit of Dundee City Council for the year ending 31 March 2025. The document sets out the statutory and professional responsibilities in terms of the Code of Audit Practice and also outlines their key audit objectives.

4.2 The report is divided into the following sections:

- Introduction (page 3)
- Audit scope and responsibilities (pages 4-13)
- Wider Scope and Best Value (pages 14-15)
- Reporting Arrangements, Timetable and Audit Fee (pages 16-18)
- Other Matters (page 19)

4.3 In paragraph 36 on page 14 of the report, the external auditor advises that the audit of Best Value is fully integrated within their annual audit work. In addition, thematic reviews will be conducted as directed by the Accounts Commission.

- 4.4 Exhibit 2 on pages 8 to 9 of the report sets out the risks of material misstatement and audit procedures that Audit Scotland plan to perform to gain assurances over these risks. The conclusions from this work will be report within the 2024/25 Annual Audit Report.

5 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6 CONSULTATIONS

The Council Leadership Team were consulted in the preparation of this report and agreed with its contents.

7 BACKGROUND PAPERS

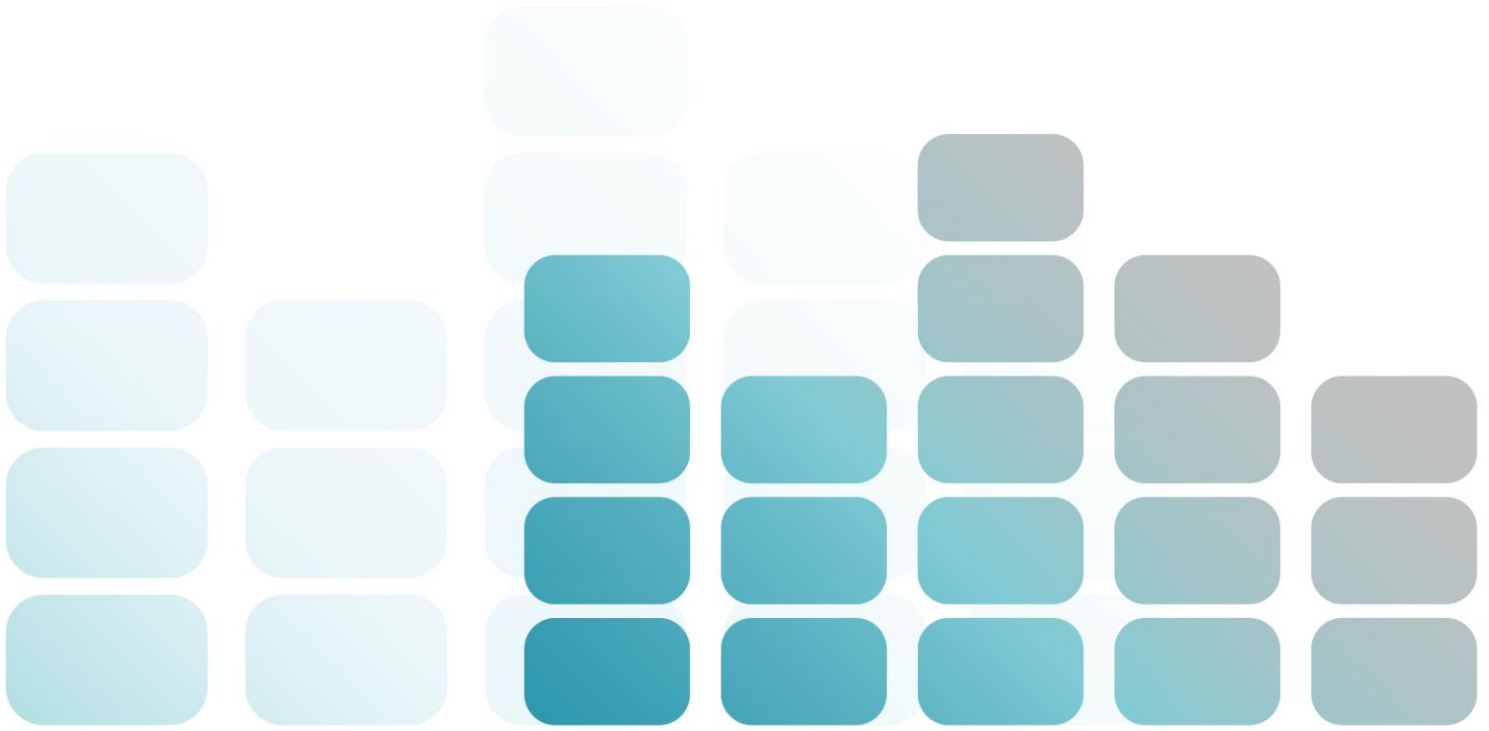
None.

PAUL THOMSON
EXECUTIVE DIRECTOR OF CORPORATE SERVICES

1 APRIL 2025

Dundee City Council

Annual Audit Plan 2024/25



Prepared for Dundee City Council
March 2025

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Introduction

Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2024/25 audit of Dundee City Council's (the council) annual accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

Appointed auditor and independence

2. Rachel Browne, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of the council for the period from 2022/23 until 2026/27. The 2024/25 financial year is therefore the third of the five-year audit appointment.

3. Rachel Browne and the audit team are independent of the council in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships pertaining to the audit of the council to communicate.

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Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An opinion on statutory other information published with the financial statements in the annual accounts, the Management Commentary, and the Annual Governance Statement, and an opinion on the audited part of the Remuneration Report.
- Conclusions on the council's arrangements in relation to the wider scope areas: Financial Management, Financial Sustainability, Vision, Leadership, and Governance, and Use of Resources to Improve Outcomes.
- Reporting on the council's arrangements for securing Best Value.
- Providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts return.
- A review of the council's arrangements for preparing and publishing statutory performance information.
- Provision of an Annual Audit Report setting out significant matters identified from the audit of the annual accounts and the wider scope areas specified in the Code of Audit Practice.

Responsibilities

6. The Code of Audit Practice sets out the respective responsibilities of the council and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information

reported within the annual accounts, and concluding on the council's arrangements in place for the wider scope areas.

The council's responsibilities

8. The council has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements and other information that gives a true and fair view.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

Communication of fraud or suspected fraud

9. In line with the ISA (UK) 240 (*The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements*), in presenting this plan to the Scrutiny Committee we seek confirmation from those charged with governance of any instances of actual, suspected or alleged fraud that should be brought to our attention. Should members of the committee have any such knowledge or concerns relating to the risk of fraud within Dundee City Council, we invite them to communicate this to the appointed auditor for consideration. Similar assurances will be sought as part of the audit completion process.

Audit of the annual accounts

10. The audit of the annual accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

Materiality

11. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

12. Broadly, the concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

13. The materiality levels determined for the audit of Dundee City Council and its group are outlined in [Exhibit 1](#).

Exhibit 1

2024/25 Materiality levels for Dundee City Council and its group

Materiality	Council only	Group
Materiality – based on an assessment of the needs of users of the financial statements and the nature of the council's operations, the benchmark used to determine materiality is gross expenditure based on the audited 2023/24 financial statements. Materiality has been set at 2 per cent of the benchmark.	£16.8 million	£17.5 million
Performance materiality – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional judgement, performance materiality has been set at 50 per cent of planning materiality.	£8.4 million	£8.75 million

Materiality	Council only	Group
Reporting threshold – all misstatements greater than the reporting threshold will be reported.	£0.5 million	£0.5 million

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

14. The risk assessment process draws on the audit team’s cumulative knowledge of the council, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

15. Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in [Exhibit 2, page 8](#). These are the risks which have the greatest impact on the planned audit approach, and the planned audit procedures in response to the risks are outlined in Exhibit 2.

16. The risk assessment process is an iterative and dynamic process. The assessment of risks set out in this Annual Audit Plan and Exhibit 2 may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to the council and those charged with governance, where relevant.

Exhibit 2

Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response
<p>Fraud caused by management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over journal entry processing. • Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries. • Test journals entries, focusing on those that are assessed as higher risk, such as those affecting revenue and expenditure recognition around the year-end. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias.
<p>Valuation of Dwellings</p> <p>The council held £508m of dwellings assets at 31 March 2024.</p> <p>The valuations of dwellings are significant estimates. Valuations are based on a specialist beacon approach and management assumptions, changes in which can result in material changes to valuations.</p> <p>Dwellings were revalued during 2023/24 as part of the council's 5 year rolling programme. Values may also change year on year, and it is important that the council ensures the financial statements accurately reflect the value of dwellings.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Review management's assessment that the value in the balance sheet of assets not subject to a valuation process in 2024/25 is not materially different to current value at the year-end, and challenge this where required.

Risk of material misstatement	Planned audit response
<p>Valuation of Other Land and Buildings (OLB)</p> <p>The council held £1,043m of other land and buildings assets at 31 March 2024.</p> <p>The council is required to value OLB assets at existing use value where an active market exists for these assets. Where there is no active market, these assets are valued on a depreciated cost replacement (DRC) basis. As a result, there is a significant degree of subjectivity in these valuations which are based on specialist assumptions, and changes in the assumptions can result in material changes to valuations.</p> <p>All OLB assets are revalued on a five-year rolling basis. Values may also change year on year, and it is important that the council ensures the financial statements accurately reflect the value of OLB.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over the valuation process. • Review the information provided to the valuer and assess this for completeness and accuracy. • Evaluate the competence, capabilities, and objectivity of the valuer. • Obtain an understanding of management’s involvement in the valuation process to assess if appropriate oversight has occurred. • Review the appropriateness of the key data and assumptions used in the 2024/25 valuation process, and challenge these where required. • Review management’s assessment that the value in the balance sheet of assets not subject to a valuation process in 2024/25 is not materially different to current value at the year-end, and challenge this where required.

Source: Audit Scotland

Key audit matters

17. The Code of Audit Practice requires public sector auditors to communicate key audit matters. Key audit matters are those matters, that in the auditor’s professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

18. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

19. The matters determined to be key audit matters will be communicated in the Annual Audit Report. Exhibit 2 outlines the significant risks of material misstatement to the financial statements that have been identified, including those that have greatest impact on the planned audit procedures and require most attention when performing the audit.

Group audit

20. Dundee City Council is part of a group and prepares group financial statements. The group is made up of five components, including the council which is the parent of the group. Risk assessment procedures have been performed on the group audit to identify if there are any risks of material misstatement to the group financial statements, or any components where audit procedures are required for the purposes of the group audit. The outcome of the risk assessment procedures on the group audit are outlined in [Exhibit 3](#).

Exhibit 3

Outcome of risk assessment procedures on the group audit

Group component	Accounting treatment	Risk of material misstatement	Audit procedures required	Auditor
Dundee City Council	Consolidated on a line-by-line basis	Yes – Exhibit 2	Yes – full scope audit	Audit Scotland
Leisure & Culture Dundee	Consolidated on a line-by-line basis	No – not material to group financial statements	Analytical procedures at group level	Henderson Loggie
Dundee City Common Good Fund	Consolidated on a line-by-line basis	No – not material to group financial statements	Analytical procedures at group level	Audit Scotland
Fleming Trust	Consolidated on a line-by-line basis	No – not material to group financial statements	Analytical procedures at group level	Audit Scotland
Tayside Contracts	Accounted for on equity basis	No – not material to group financial statements	Analytical procedures at group level	Audit Scotland
Dundee City Integration Joint Board	Accounted for on equity basis	No – not material to group financial statements	Analytical procedures at group level	Audit Scotland

Source: Audit Scotland

21. Where audit procedures are required on a component's financial statements, and the component auditor is different to the council's appointed auditor, group audit instructions will be issued to the component auditor outlining expectations and requirements in performing these audit procedures.

Audit of the trusts registered as Scottish charities

22. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

23. Elected members of the council are the sole trustees for 6 trusts registered as Scottish charities, with total assets of some £14.6 million. The first four trusts listed below have adopted the "connected charities" provision whereby the accounts are collated into a single document and are known collectively as the Dundee City Council Charitable Trusts:

- Belmont Trust Estate: charity number SC018900
- Camperdown Estate Trust: charity number SC018899
- William Dawson Trust: charity number SC018920
- Hospital Fund: charity number SC018896
- Fleming Trust: charity number SC052182
- Lord Provost of Dundee Charity Fund: charity number SC027022

24. Fiona Owens, of Audit Scotland, has been appointed by the Accounts Commission as external auditor of the charities, for the period from 2024/25 until 2026/27. The 2024/25 financial year is the third year of Audit Scotland's five-year audit appointment.

25. Fiona and the team are independent of the charitable trusts. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships to communicate pertaining to the audit of the charities.

26. The trust balances are disclosed in a note in the council's Annual Accounts. They do not represent assets of the council so are not included within the council's single entity balance sheet, although the Fleming Trust is consolidated into the group accounts.

27. Our duties as auditors of each of the registered charities administered by Dundee City Council are to:

- express an opinion on whether the charity’s financial statements properly present the charity’s financial position and are prepared in accordance with charities legislation.
- read the Trustees’ Annual Report and express an opinion as to whether it is consistent with the financial statements.
- report on other matters, by exception, to the Trustees and to the Office of the Scottish Charity Regulator (OSCR).

28. The trustees have primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable the trusts to successfully deliver their objectives.

29. Based on our risk assessment, we have identified one significant audit risk for each Trustees’ Annual Report and Financial Statements, being “fraud caused by management override of controls”. Our response to this risk includes the same audit procedures as set out in [Exhibit 2](#).

Materiality levels for the 2024/25 audit of trusts registered as Scottish charities

30. Materiality levels for the trusts are set out in [Exhibit](#). During the audits we will also apply our risk based professional judgement to the extent of testing required of non-material account areas to reflect the needs of users of the accounts.

Exhibit 4

2024/25 Materiality levels for charitable trusts

Materiality	Dundee City Council Charitable Trusts	Lord Provost Charity Fund	Fleming Trust
Planning materiality: 2 per cent of net assets based on audited 2023/24 financial statements	£120,000	£835	£170,000
Performance materiality: 75 per cent of planning materiality	£90,000	£625	£127,500
Reporting threshold: 5 per cent of planning materiality	£6,000	£42	£8,500

Source: Audit Scotland

31. The Code of Audit Practice includes provisions relating to the audit of small audits. In light of the volume and lack of complexity of the financial transactions, we plan to apply the less complex body provision of the Code to the 2024/25 audit of the charities.

32. No significant risks in the wider scope areas or Best Value were identified from the risk assessment process for the charitable trusts.

33. Our work on the Trustees' Annual Report and Financial Statements of the charities will be undertaken in line with the council audit timetable set out in [Exhibit 4](#). The charitable trusts accounts will be scrutinised and approved by Dundee City Council's Scrutiny Committee on behalf of the trustees.

Wider scope and Best Value

34. Reflecting the fact that public money is involved, the Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit set out by the Code of Audit Practice broadens the audit of the annual accounts to include consideration of additional aspects or risks in four wider scope areas, which are summarised below:

- **Financial Management** – this means having sound budgetary processes. Factors that can impact on the council being able to secure sound financial management include the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial Sustainability** – this means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering the council's medium- to longer-term planning for service delivery.
- **Vision, Leadership and Governance** – this means having a clear vision and strategy, with set priorities within the vision and strategy. This is assessed by considering the clarity of plans in place to deliver the vision and strategy and the effectiveness of the governance arrangements to support delivery.
- **Use of Resources to Improve Outcomes** – this means using resources to meet stated outcomes and improvement objectives through effective planning and working with partners and communities. This is assessed by considering the council's arrangements for ensuring resources are deployed to improve strategic outcomes, meet the needs of service users, and deliver continuous improvement.

35. A conclusion on the effectiveness and appropriateness of arrangements the council has in place for each of the wider scope areas will be reported in the Annual Audit Report.

Best Value

36. Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within the annual audit. As part of the annual audit, auditors are required to take a risk-based approach to assessing and reporting on whether the council has made proper arrangements for securing Best

Value, including follow up of findings previously reported in relation to Best Value.

37. The Accounts Commission also reports nationally on thematic aspects of councils' approaches to, and performance in, meeting their Best Value duties. As part of the annual audit, thematic reviews, as directed by the Accounts Commission, are conducted on the council. The thematic review for 2024/25 is on the subject of service transformation and involves considering how the council is redesigning services to maintain outcomes and deliver services more efficiently. Conclusions and judgements on the thematic review will be reported in a separate Management Report and summarised in the Annual Audit Report, where required.

38. At least once over the five-year appointment, the Controller of Audit will report to the Accounts Commission on the council's performance in meeting its Best Value duties. The second year of this programme runs from October 2024 to August 2025. A Controller of Audit report on Dundee City Council was presented to the Accounts Commission in November 2023.

Significant wider scope and Best Value risks

39. No significant risks in the wider scope areas or Best Value were identified from the risk assessment process.

Reporting arrangements, timetable and audit fee

Audit outputs

40. The outputs from the 2024/25 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to the council and the Accounts Commission setting out opinions on the annual accounts.
- An Annual Audit Report to the council and the Accounts Commission setting out significant matters identified from the audit of the annual accounts, conclusions from the wider scope and Best Value audit, and recommendations, where required.

41. The matters to be reported in the outputs will be discussed with the relevant officers for factual accuracy before they are issued. All outputs from the audit will be published on Audit Scotland's website, apart from the Independent Auditor's Report, which is included in the audited annual accounts.

42. Target dates for the audit outputs are set by the Accounts Commission. In setting the target dates for the audit outputs, consideration is given to the statutory date for approving the annual accounts, which is 30 September 2025 for local government bodies.

43. The Independent Auditor's Report and Annual Audit Report are planned to be issued by the target date of 30 September 2025.

Audit timetable

44. Achieving the timetable for production of the annual accounts, supported by complete and accurate working papers, is critical to delivery of the audit to agreed target dates. [Exhibit 4](#) includes a timetable for the audit, which has been agreed with management. Agreed target dates will be kept under review as the audit progresses, and any changes required, and their potential impact, will be discussed with the council and reported to those charged with governance, where required.

Exhibit 4

2024/25 audit timetable

Audit activity	Dundee City Council target date	Audit team target date	Scrutiny committee date
Issue of Annual Audit Plan		31 March 2025	23 April 2025
Issue of Best Value Management Report		25 June 2025	25 June 2025
Annual accounts:			
• Consideration of unaudited annual accounts by those charged with governance	25 June 2025	N/A	25 June 2025
• Submission of unaudited annual accounts and all working papers to audit team	By 30 June 2025	N/A	N/A
• Latest date for audit clearance meeting	3 September 2025	3 September 2025	N/A
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report	N/A	10 September 2025	24 September 2025
• Agreement of audited and unsigned annual accounts	10 September 2025	10 September 2025	N/A
• Approval by those charged with governance and signing of audited annual accounts	24 September 2025	N/A	24 September 2025
• Signing of Independent Auditor's Report and issue of Annual Audit Report	N/A	24 September 2025	N/A

Source: Audit Scotland

Audit fee

45. Dundee City Council's audit fee is determined in line with Audit Scotland's fee setting arrangements. The proposed audit fee for the 2024/25 audit is £456,600. A separate fee of £8,100 applies to the audit of the charitable trusts.

46. In setting the audit fee, it is assumed that the council has effective governance arrangements in place and the complete annual accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

Other matters

Internal audit

47. It is the responsibility of the council to establish adequate internal audit arrangements. The council's internal audit function is provided by its internal audit section, which since October 2022 has been led by a Chief Internal Auditor on a shared basis with Angus Council.

48. While we are not planning to place formal reliance on the work of internal audit in 2024/25, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Audit quality

49. Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

50. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2024/25 audits are:

- ISQM (UK) 1, which deals with an audit organisation's responsibilities to design, implement, and operate a system of quality management (SoQM) for audits. Audit Scotland's SoQM consists of a variety of components, such as: governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement performance and resourcing arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.
- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

51. To monitor quality at an individual audit level, Audit Scotland carries out internal quality reviews on a sample of audits. Additionally, the Institute

of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews on a sample of audits.

52. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan, which is used to support continuous improvement. Progress with implementing planned actions is monitored on a regular basis by Audit Scotland's Quality and Ethics Committee.

53. Audit Scotland may periodically seek the views of the council on the quality of audit services provided. The audit team would also welcome feedback at any time.

Dundee City Council

Annual Audit Plan 2024/25



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