

# Comhairle nan Eilean Siar

Annual Audit Plan 2020/21



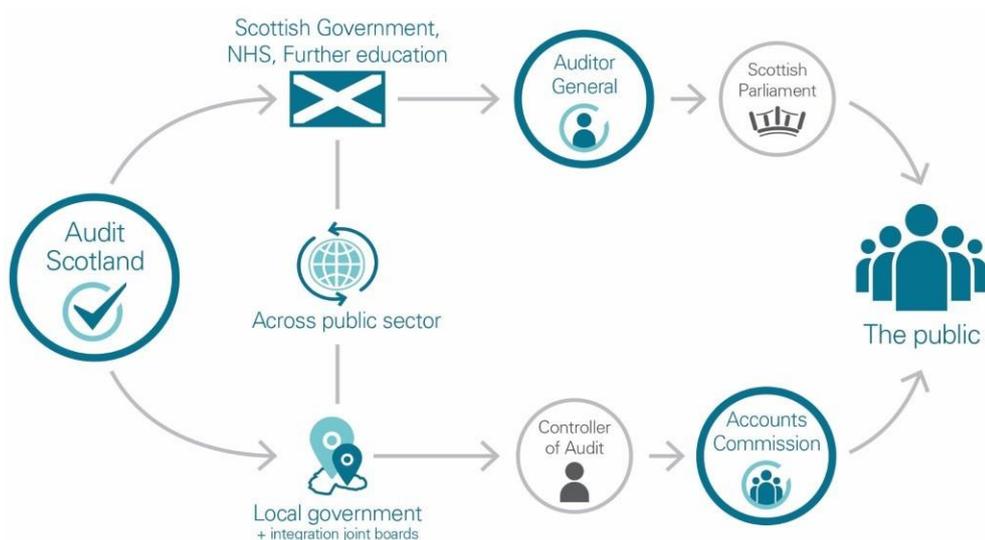
 AUDIT SCOTLAND

Prepared for Comhairle nan Eilean Siar  
March 2021

## Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



## About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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# Risks and planned work

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1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and guidance on planning the audit. This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit including the audit of Best Value.
2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.
3. The public health crisis caused by the coronavirus disease 2019 (COVID-19) pandemic has had a significant and profound effect on every aspect of Scottish society. Public services have been drastically affected, requiring immediate changes to the way they are provided. The impact on public finances has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.
4. Public audit has an important contribution to the recovery and renewal of public services. The Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from COVID-19 across the full range of audit work including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Maintaining a pragmatic and flexible approach will enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, an addendum to this annual audit plan may be necessary.

## Adding value

5. We aim to add value to Comhairle nan Eilean Siar through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the Comhairle promote improved standards of governance, better management and decision making and more effective use of resources.

## Audit risks

6. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following significant risks for the Comhairle. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

## Exhibit 1

### 2020/21 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
<b>Financial statements risk</b>		
<p><b>1 Risk of material misstatement due to fraud caused by the management override of controls</b></p> <p>International Auditing Standards require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls.</p>	<p><i>Owing to the nature of this risk, assurances from management are not applicable in this instance.</i></p>	<ul style="list-style-type: none"> <li>• Use of data analytics to carry out detailed testing of journal entries</li> <li>• Focused testing of accruals and prepayments</li> <li>• Evaluate significant transactions that are outside the normal course of business</li> <li>• Review and assessment of accounting estimates.</li> </ul>
<p><b>2 Estimations and judgements</b></p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and pension assets/liabilities. This subjectivity represents an increased risk of misstatement in the financial statements.</p> <p>The Comhairle has a rolling programme of valuations with specific categories revalued each year. Given categories of assets have not been subject to valuation since the impact of Covid-19, there is a risk of material uncertainty over non-current asset valuations in the 2020/21 accounts</p>	<p>Timescale for delivery of IAS19 report agreed with actuary well in advance. Actuary Report on accounting assumptions is already available and will be shared with Auditor.</p> <p>Asset valuations undertaken by professionals at the VOA. Asset categories previously identified as potentially impacted by Covid have been included in this year's valuation.</p>	<ul style="list-style-type: none"> <li>• Assessment of the scope, independence and competence of the professionals engaged in providing estimates for non-current assets and pensions.</li> <li>• Review appropriateness of actuarial assumptions and results including comparison with other councils.</li> <li>• Walkthrough the process of valuation to understand the basis for significant judgements</li> <li>• Establish officers' arrangements for ensuring the completeness and accuracy of professional estimations for non-current assets and pensions.</li> <li>• Establish officer's arrangements for getting assurances over the impact of Covid-19 on the accuracy of non-current assets not subject to valuation in year.</li> <li>• Review actual experience of significant estimates made in the prior year.</li> </ul>
<p><b>3 Exit Packages</b></p> <p>The Comhairle has invited eligible employees to express an interest in applying for voluntary redundancy as part of ongoing organisational restructuring and service redesign. This may require a provision recognising the constructive obligation to incur future cash outflows</p> <p>Applications that are formally approved prior to 1 April 2021</p>	<p>The Head of Accountancy is involved in the VER approval process and will have the relevant information on packages approved by 1 April, for inclusion in the Rem. Report.</p>	<ul style="list-style-type: none"> <li>• Assess the need for a provision or contingent liability disclosure</li> <li>• Agree approved exit packages to a supporting application, evaluation and decision-making process</li> <li>• Assess compliance with the Comhairle's Early Retirement Policy</li> <li>• Review calculations to agree the cost of exit packages to actuarial advice and assess whether these are disclosed correctly.</li> </ul>

	Audit Risk	Source of assurance	Planned audit work
	will require disclosure in the Remuneration Report if that takes an individual over the specified limit.  There is a risk that the Exit Package disclosure note does not accurately reflect the packages agreed by the Comhairle.	Where required, a provision will be set up.	

### Wider dimension risks

#### 4 Financial sustainability

The Covid-19 global pandemic has had an adverse impact on the Comhairle's ability to deliver service redesign savings in 2020/21.

The Comhairle now expects to deliver only £1.5 million of the £2.6 million planned savings in 2020/21. Reserves to support the forward budget strategy are expected to decrease to £1.7 million. Reliance on reserves to bridge budget gaps is unsustainable.

It is likely that there will be further cost pressures on top of the immediate response to the Covid-19 crisis. There is a risk to the long-term financial sustainability of the Comhairle given these additional cost pressures. In addition, there is a risk that the Comhairle is unable to continue identifying service redesign savings to balance budgets and maintain a prudent level of reserves

Whilst it is acknowledged that there is a risk associated with the identification of savings and maintaining reserves, the Comhairle has an established budget strategy and budget setting process in place, which aims to plan for savings and the use of reserves to manage the need for savings.

- Review the year-end financial position and impact on Comhairle balances
- Assess the impact of Covid-19 on the Medium-Term Financial Plan and future budgets
- Monitor future planned use of reserves
- Review assumptions included within the Financial Plan.

#### 5 Financial management

Setting an achievable balanced budget is a key part of sound financial management.

In 2018/19 and 2019/20 significant variances to budget were identified in relation to year-end service redesign savings achieved, centrally held budget spends, and use of balances.

There is a risk that financial management processes are unable to report and control expenditure in line with plans

Learning from delays with previous savings exercises, the savings planned for 2020/21 had been developed as a more manageable set of proposals, However, some of these have been impacted by Covid. Central budgets were reviewed as part of the budget setting process and some removed.

- Review year end service redesign savings against budget
- Review of centrally held budget outturn against budget
- Review budget setting process for 2021/22

	Audit Risk	Source of assurance	Planned audit work
	<p>adding further risk to the Comhairle's financial sustainability.</p>	<p>Other budgets, such as the Lifecycle Fund, are by their nature always going to be underspent at this stage and are not regarded as a risk.</p> <p>The Comhairle continues to have robust financial management and reporting systems where budget variances and risks are highlighted to members on a regular basis.</p>	
<b>6</b>	<p><b>Covid-19</b></p> <p><b>Risks relating to Covid-19</b></p> <p>Covid-19 has had a significant impact on the Comhairle in the 2020/21 audit year:</p> <ul style="list-style-type: none"> <li>• <b>Financial management</b> - additional funding and expenditure. CoSLA analysis indicates that council income has increased by 9 per cent and that councils are managing an increase of 7 percent of grant payments made to businesses.</li> <li>• <b>Financial reporting</b> – The Comhairle is projecting an overspend of £0.6 million but reports a balanced position in relation to Covid-19 income and expenditure. Covid-19 may have increased uncollectible debt.</li> <li>• <b>Financial management</b> - The Scottish Government has allowed for flexibility to be applied to certain areas of council funding and accounting practices.</li> <li>• <b>Financial reporting</b> - The Comhairle will require to make judgement on the correct accounting treatment in relation to additional funding arrangements – whether acting as agent or principal.</li> </ul>	<p>Early discussion with auditors in relation to the funding streams and the intended accounting treatment, including the sharing of a schedule detailing amounts received etc.</p> <p>Effective processes in place for assessing and payment of grants.</p> <p>Bad debts provisions will be reviewed and amended as required to take account of any increase in debt levels.</p>	<ul style="list-style-type: none"> <li>• Establish the additional funding streams the Comhairle has received in year, what it has been spent on and the impact on outturn and reserves and how this is reported in financial statements.</li> <li>• Review of any Scottish Government and CIPFA/LASAAC guidance on accounting.</li> <li>• Discussions with management during the year to consider the accounting treatment of significant business grants and use of financial flexibilities.</li> <li>• Review of disclosures and balances in annual accounts and ensure that this is consistent with any guidance issued.</li> <li>• For the most significant grants (by value), establish the conditions attached and the associated controls implemented over these.</li> <li>• Confirm existence and operation of these controls by completing a walkthrough.</li> <li>• Review potential NFI data matches.</li> <li>• Extend testing of NDR reliefs.</li> <li>• Establish the impact on collection rates and assess the impact on the bad debt provision.</li> <li>• Assess any national reporting of business grant performance and discuss any issues with officers.</li> </ul>

**Audit Risk****Source of assurance****Planned audit work**

- **Fraud and controls -**  
There is an increased risk of fraud for some Covid-19 related grants. Due to the nature of the schemes, there may not have been adequate consideration of internal control frameworks and the impact of remote working.
- **Performance – Covid-19 grants** have been disbursed at different rates across councils and there are different experiences of rejection rates.

There is a risk that the extent and scale of funding streams, and their impact on the Comhairle's financial position are not adequately reported, or correctly disclosed in the 2020/21 accounts. There is a further risk that governance and control processes around the awarding and paying out of grants were not effective.

Source: Audit Scotland

7. We have considered the risk of fraud in ISA 240 including both income recognition and expenditure in accordance with Practice Note 10. We have rebutted the presumption that a material risk exists, with the exception of management override above. This is based on the extent of income and expenditure which is received and issued to other parts of the public sector (including Scottish Government Funding and expenditure on the IJB, other NHS boards and councils).
8. For the areas that are subject to some risk, we have considered the incidence of fraud using National Fraud Initiative and Counter Fraud Service outcomes. We have assessed that the volume of transactions that would need to be fraudulent to prove a material risk is implausible.
9. Our audit testing is directed towards testing significant and unusual transactions and towards assessing accounting estimates to address any residual risk, as part of our standard fraud procedures. We will review any additional controls required due to Covid-19 additional funding and expenditure.

## Reporting arrangements

10. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).
11. 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 relevant officer(s) to confirm factual accuracy.

12. We will provide an independent auditor's report to the Comhairle, Scottish Parliament and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.
13. Under the Public Finance and Accountability (Scotland) Act 2000 there is a requirement for the resource account of the Scottish Government to be presented to Parliament within nine months of the financial year – end, i.e. 31 December. Management are required to submit their audited financial statements by 30 June to meet the consolidation timetable.

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## Exhibit 2

### 2020/21 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	30 April 2021	30 March 2021
Management Report	30 June 2021	22 June 2021
Independent Auditor's Report	31 October 2021	(TBC) October 2021
Annual Audit Report	31 October 2021	(TBC) October 2021

Source: Audit Scotland

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### Audit fee

14. The proposed audit fee for the 2020/21 audit of the Comhairle is £208,330 (£202,620 in 2019/20). In determining the audit fee, we have taken account of the risk exposure of the Comhairle, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package by 30 June 2021.
15. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts 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 out with our planned audit activity.

## Responsibilities

### Audit and Scrutiny Committee and Chief Executive

16. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.
17. The audit of the annual accounts does not relieve management or the Audit and Scrutiny Committee as those charged with governance, of their responsibilities.

### Appointed auditor

18. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

- 19.** Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

# Audit scope and timing

## Annual accounts

**20.** The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of the Comhairle and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the Comhairle will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

**21.** We will give an opinion on whether the financial statements:

- give a true and fair view of the state of affairs of the Comhairle and its group as at 31 March 2021 and of the income and expenditure of the Comhairle and its group for the year then ended.
- have been properly prepared in accordance with the financial reporting framework.
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



characteristics



responsibilities



principal activities



risks



governance arrangements

## Statutory other information in the annual accounts

**22.** We also review and report on statutory other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

**23.** We also review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

## Materiality

**24.** We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

25. We calculate materiality at different levels as described below. The calculated materiality values for the Comhairle are set out in [Exhibit 3](#).

### Exhibit 3 Materiality values

Materiality	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020 based on the latest audited accounts.	£1.8 million
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 60% of planning materiality.	£1.0 million
<b>Reporting threshold (i.e. clearly trivial)</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 4% of planning materiality and rounded to a memorable metric.	£75,000

Source: Audit Scotland

### Timetable

26. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

### Exhibit 4 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual report and accounts by those charged with governance [if applicable]	22 June 2021
Latest submission date of unaudited annual report and accounts with complete working papers package	30 June 2021
Latest date for receipt of assurances from Group's Component Auditors	30 September 2021
Latest date for final clearance meeting with Section 95 Officer	8 October 2021
Issue of Letter of Representation and proposed independent auditor's report	15 October 2021
Agreement of audited unsigned annual report and accounts	October 2021
Independent auditor's report signed	October 2021
Issue of Annual Audit Report to those charged with governance	October 2021
Latest date for signing of WGA return	31 October 2021

## Internal audit

- 27.** Internal audit is provided by a team of staff managed by the Chief Internal Auditor. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). ISA (UK)610 requires an assessment on whether the work of the internal audit function can be used for the purposes of external audit. This includes:
- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
  - the level of competence of the internal audit function
  - whether the internal audit function applies a systematic and disciplined approach, including quality control.
- 28.** Our assessment of the internal audit function concluded that it complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

## Using the work of internal audit

- 29.** International 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 to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.
- 30.** From our initial review of internal audit plans we plan to place formal reliance on internal audit work in the following areas:
- Creditors system controls
  - Debtors system controls
  - Treasury management system controls

## Audit dimensions

- 31.** Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

## Exhibit 5

### Audit dimensions



Source: Code of Audit Practice

**32.** In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

#### Financial sustainability

**33.** As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

#### Financial management

**34.** Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether arrangements are in place to ensure systems of internal control are operating effectively
- the effectiveness of budgetary control systems in communicating accurate and timely financial performance can be demonstrated
- how the Comhairle has assured itself that its financial capacity and skills are appropriate
- whether there are appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

## Governance and transparency

**35.** Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the Comhairle can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports
- the quality and timeliness of financial and performance reporting.

## Value for money

**36.** Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether the Comhairle can demonstrate:

- value for money in the use of resources
- a clear link between money spent, output and outcomes delivered.
- that outcomes are improving.
- that there is sufficient focus on improvement and the pace of it.

## Best Value

**37.** The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

**38.** A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period.

**39.** The four councils on which a BVAR will be published during the fifth year of the new approach are listed in [Exhibit 6](#). Reports will be considered by the Accounts Commission in the period between March and November 2021.

## Exhibit 6 2020/21 Best Value Assurance Reports

	Aberdeen City Council	Falkirk Council
	South Ayrshire Council	
	East Dunbartonshire Council	

Source: Audit Scotland

40. The work planned in the Comhairle this year will focus on the Comhairle's arrangements for demonstrating Best Value in its Financial Management and Financial Sustainability arrangements. We also plan to assess the Comhairle's governance and performance reporting arrangements during the Covid-19 pandemic. We will also follow up on recommendations made in our 2019/20 Annual Audit Report.
41. The work will be integrated with that described above in these areas. It will involve us gaining an understanding of how effective the Comhairle's self-evaluation processes are in driving improvement. The results of this work will be reported in the Annual Audit Report.

### Independence and objectivity

42. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.
43. The engagement lead (i.e. appointed auditor) for the Comhairle is Brian Howarth, Audit Director. 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 Comhairle nan Eilean Siar.

### Quality control

44. International Standard on Quality Control 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.
45. 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 (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

46. 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 welcome feedback at any time, and this may be directed to the engagement lead.

# Comhairle nan Eilean Siar

## Annual Audit Plan 2020/21

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or [info@audit-scotland.gov.uk](mailto:info@audit-scotland.gov.uk)

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