

# Guidance on planning the audit

## 2020/21 audits – addendum



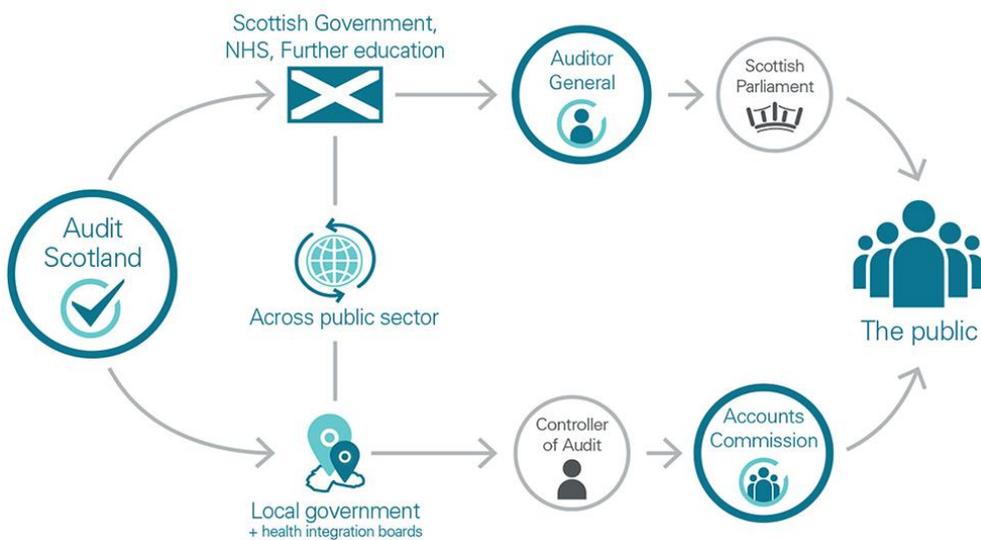
Prepared by Professional Support for auditors in all sectors

1 April 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.

# Addendum

## Purpose of addendum

1. This addendum to the [guidance on planning 2020/21 audits](#) sets out revised timescales for completion of the audits.

## Context and background

2. Audit Scotland's Professional Support published guidance on 11 November 2020 to assist auditors appointed by the Auditor General for Scotland and the Accounts Commission to plan their 2020/21 audits of public bodies.
3. The guidance recognised the continuing impact of COVID-19 on the delivery of 2020/21 audits. Specifically, it highlighted the impact of the later completion of many 2019/20 audits and consequent later start to 2020/21 audits, the challenges in completing audits remotely, and the additional complexities and uncertainties involved.
4. Audit Scotland's intention was to view 2020/21 as a transitional year. The guidance provisionally set deadlines for 2020/21 which started to transition back to pre COVID-19 timescales but in an incremental manner. At the time of preparing the guidance, those deadlines were provisional as they had not yet been agreed with the Scottish Government. The guidance advised that Audit Scotland would confirm the deadlines in due course.
5. However, since the publication of the guidance, there has been a substantial tightening of COVID-19 suppression measures. Further discussions with auditors have taken place which have allowed a clearer picture of the challenges involved in delivering high quality 2020/21 audits. Audit Scotland has therefore concluded that it is no longer viable to continue to view 2020/21 as a transitional audit year and that the later deadlines set for 2019/20 remain appropriate.
6. For the avoidance of doubt, the remainder of the 2020/21 planning guidance continues to apply.

**2020/21 is no longer viewed as a transitional year**

## Deadlines for completing 2020/21 audits

7. This addendum varies the deadlines for the submission of the audited annual accounts set out in the 2020/21 planning guidance (at paragraph 42) and the submission of the annual audit reports (set out at paragraph 183). It should be noted that the dates are no longer provisional.
8. The revised submission deadlines for 2020/21 are set out in the following table along with some brief explanatory comments:

Sector	Submission deadlines	Explanatory comments
Health	30 September 2021	The pre COVID-19 deadline was 30 June and the provisional deadline for 2020/21 set in the planning guidance was 31 August. The deadline of 30 September is the same as for 2019/20 and is consistent with the administrative deadline set for the purposes of preparing the Scottish Government Consolidated Accounts.
Central government - Agencies and Scottish Water	30 September 2021	As with health boards, the pre COVID-19 deadline for executive agencies was 30 June and the provisional deadline for 2020/21 set in the planning guidance was 31 August.

Sector	Submission deadlines	Explanatory comments
Central government - NDPBs and similar	31 October 2021	The deadline for NDPBs is unchanged from the planning guidance and from 2019/20.  The statutory deadline for laying the accounts remains 31 December.
Local government	30 November 2021	The pre COVID-19 deadline was 30 September and the provisional deadline for 2020/21 set in the planning guidance was 31 October. The Scottish Government amended the accounts regulations to require the 2020/21 annual accounts to be signed off by 31 October (amended from 30 September) and published by 15 November (amended from 31 October).  However, the provisions of the Coronavirus (Scotland) Act 2000 (which permitted bodies to delay publication of the 2019/20 accounts until reasonably practicable) have been extended. 'Reasonably practicable' was considered to be 30 November and Audit Scotland considers that date to also be appropriate for 2020/21. The extension of the Act also allows flexibility over the date (usually 30 June) for the unaudited accounts.
College	31 December 2021	This is set to be consistent with the submission deadline set by the Scottish Funding Council and is unchanged from the planning guidance and from 2019/20.

9. Auditors are free to agree earlier deadlines with audited bodies to reflect local circumstances. This may be the case, for example, for executive agencies where the Scottish Government has requested submission by 4 September. However, auditors are reminded that the delivery of a high-quality audit takes precedence over meeting a particular deadline.
10. Auditors should contact Audit Scotland's Audit Quality and Appointments if they are unable to meet the above deadlines, explain the reason for the delay and provide the expected date by which submission will be made.

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**Auditors may agree earlier deadlines locally**

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## Contact point

11. The contact point for this addendum is Paul O'Brien, Senior Manager (Professional Support) – [Pobrien@audit-scotland.gov.uk](mailto:Pobrien@audit-scotland.gov.uk).



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