

Midlothian Council

Annual Audit Plan 2022/23



 AUDIT SCOTLAND

Prepared for Midlothian Council
March 2023

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Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Midlothian Council. The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual accounts, and provision of an Independent Auditor's Report
- audit opinions on the financial statements and other statutory information published within the Annual Accounts including the Management Commentary, Annual Governance Statement and the Remuneration Report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- consideration of Best Value arrangements
- providing assurance on the Housing Benefit Subsidy Claim, Non-Domestic Rates Return and the Whole of Government Accounts (WGA) return
- reviewing the council's arrangements for preparing and publishing statutory performance information.

Audit Appointment

2. We are pleased to be appointed as the external auditor of Midlothian Council for the period 2022/23 to 2026/27 inclusive. You can find a brief biography of your audit team at [Appendix 1](#).

3. In the first year of the audit appointment, we invest significant time gaining an understanding of your business and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment of risks under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

4. The audit team will actively engage with you over the course of the audit to ensure our audit work continues to be focused on risk.

Adding value

5. We aim to add value to Midlothian Council through our external audit work by being constructive and forward looking, by attending meetings of the Audit Committee and by recommending and encouraging good practice. In so doing, we will help Midlothian Council promote improved standards of governance, better management and decision making and more effective use of resources.

Respective responsibilities of the auditor and Audited Body

6. The [Code of Audit Practice 2021](#) sets out in detail the respective responsibilities of the auditor and Midlothian Council. Key responsibilities are summarised below.

Auditor responsibilities

7. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973, the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

8. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the wider scope arrangements in place at Midlothian Council. In doing this, we aim to support improvement and accountability.

Midlothian Council responsibilities

9. Midlothian Council is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. Midlothian Council has 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 deliver their objectives.

Communication of fraud or suspected fraud

11. In line with auditing standards, in presenting this plan to the Audit 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 Audit Committee have any such knowledge or concerns relating to the risk of fraud within Midlothian Council, we invite them to communicate this to the appointed auditor for consideration.

Financial statements audit planning

Introduction

12. The annual accounts are an essential part of demonstrating Midlothian Council's stewardship of resources and its performance in the use of those resources.

13. We focus our work on the areas of highest risk. As part of our planning process, we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

14. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance that the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2022/23 audit

15. We assess materiality at different levels and the materiality values for Midlothian Council and its group are set out in [Exhibit 1](#).

Exhibit 1

2022/23 Materiality levels for Midlothian Council and its group

| Materiality | Amount |
|--|--------------|
| Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of Midlothian Council's operations. For the year ended 31 March 2023 we have set our materiality at 1.5% of gross expenditure based on the audited annual accounts for 2021/22. | £5.7 million |
| Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 60% of planning materiality. | £3.4 million |

| Materiality | Amount |
|--|----------|
| Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. | £250,000 |

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

16. Our risk assessment draws on our cumulative knowledge of Midlothian Council, its major transaction streams, key systems of internal control and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees and a review of supporting information.

17. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.

18. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

Exhibit 2

2022/23 Significant risks of material misstatement to the financial statements

| Significant risk of material misstatement | Sources of assurance | Planned audit response |
|--|---|--|
| <p>Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that</p> | <p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p> | <ul style="list-style-type: none"> Assess 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 and other adjustments. Test journals at the year-end and post-closing entries and focus on significant risk areas. |

| Significant risk of material misstatement | Sources of assurance | Planned audit response |
|---|---|---|
| <p>otherwise appear to be operating effectively.</p> | | <ul style="list-style-type: none"> • Consider the need to test journal entries and other adjustments during the period. • Evaluate significant transactions outside the normal course of business. • Assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year. • Carry out substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Conduct focussed testing of accounting accruals and prepayments. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. |
| <p>2. Estimation in the valuation of other land and buildings</p> <p>Midlothian Council hold land and buildings (non-housing) with a NBV of £526 million as at 31 March 2022.</p> <p>There is a significant degree of subjectivity and complexity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. Material errors were also identified in the prior year valuation process by the prior year auditor.</p> <p>The 2022/23 revaluation exercise is planned to</p> | <p>Council procedures and controls around valuation and accounting.</p> | <ul style="list-style-type: none"> • Review the information provided to the valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of the professional valuer. • Complete a walkthrough of the valuation process to obtain an understanding of the process, including the methodologies and assumptions applied. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Examine management's assessment of any assets not revalued in 2022/23 against evidence of changes in other revalued assets. • Test the reconciliation between the financial ledger and the property asset register. • Perform sample testing of individual asset valuations and lives. |

| Significant risk of material misstatement | Sources of assurance | Planned audit response |
|---|----------------------|------------------------|
| cover a significant proportion of the estate. Due to the inherent complexity and subjectivity risks regarding land and buildings' valuations and material errors found in the prior year, a significant risk of material misstatement in the 2022/23 valuations has been identified. | | |

Source: Audit Scotland

19. As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. We have considered the risk that revenue may be misstated resulting in a material misstatement in the financial statements. We also considered the risk of fraud over expenditure, as most public bodies are net spending bodies, and the risk of external fraud (in accordance with Practice Note 10: *Audit of Financial Statements and Regularity of Public Sector Bodies in the UK*).

20. We have rebutted the presumption that a material risk exists, with the exception of management override, as noted above. This is on the basis that:

- A significant portion of the council's income comes from government grants and contributions that can readily be agreed to funding letters
- Income derived from fees and charges for the provision of services is in low-risk areas of expected income streams
- Most expenditure is in areas considered low-risk due to the nature of the expenditure streams or where individual transactions are relatively small in scale and considered unlikely to result in material misstatements
- Evidence of external fraud from counter fraud services and the National Fraud Initiative does not indicate material risk
- Experience in the sector, including a review of past misstatements, does not indicate material risk.

21. 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 have not incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

Other areas of audit focus

22. As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses. If our assessment of risk changes and we consider these risks to be significant, we will communicate this to management and those charged with governance and revise our planned audit approach accordingly.

23. The areas of specific audit focus are:

- **Valuation of pension liability:** The council is an admitted body of Lothian Pension Fund and recognised a net pension liability of £54 million as at 31 March 2022. The liability requires the use of an actuarial methodology based on a range of assumptions including financial and demographic assumptions. The subjectivity around these assumptions gives rise to a risk of material misstatements in the financial statements. We will assess the scope, independence and competence of the professionals engaged in providing estimates for pensions and review appropriateness of actuarial assumptions and results including comparison with other councils. We will establish officer's arrangements for ensuring the reasonableness of professional estimations and the accuracy of information provided to the actuary by Midlothian Council.
- **Teachers' payroll:** two pay awards have been granted in 2022/23. The Council is progressing implementing the awards but work in this area is incomplete and calculations for supply teachers can be complex. We will monitor progress in implementing teachers pay awards and test controls in the payroll system to ensure staff costs are complete, valid, and accurate.
- **Financial controls cash and bank:** Material errors in the unaudited cash and bank figures were identified by the previous external auditors. These were identified as relating to the failure of bank reconciliation controls. We will follow up agreed actions and perform a full system review in this area in 2023.

Group Consideration

24. As group auditors, we are required under International Standard on Auditing (ISA) (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

25. Midlothian Council has a group which comprises component entities, including subsidiaries, associates and joint ventures. Our planned audit approach for the components is informed by our assessment of risk at Midlothian Council and our consideration of the size and nature of assets, liabilities and transaction streams.

26. We will obtain sufficient appropriate audit evidence in relation to the consolidation process and the financial information of the components on which to base our group audit opinion.

Wider Scope and Best Value

Introduction

27. The [Code of Audit Practice](#) sets out the four areas that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the wider scope areas in audited bodies.

28. In summary, the four wider scope areas cover the following:

- **Financial management** - means having sound budgetary processes. We will consider the arrangements to secure sound financial management including the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial sustainability** - means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs. We will consider the extent to which audited bodies have shown regard to financial sustainability and are planning ahead effectively. We look at planning for the medium term (two to five years) and longer term (longer than five years). We will also comment on financial sustainability in the longer term.
- **Vision, leadership and governance** - audited bodies must have a clear vision and strategy and work together with partners and communities to improve outcomes and set priorities for improvement. We will consider the arrangements in place to deliver the vision, strategy and priorities adopted by Midlothian Council. We will also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** - audited bodies must make best use of their resources to meet stated outcomes and improvement objectives. We will consider how Midlothian Council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

Wider scope risks

29. We have identified wider scope audit risks in the areas set out in [Exhibit 3](#). This exhibit sets out the risk, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risk.

Exhibit 3**2022/23 wider scope risks**

| Description of risk | Sources of assurance | Planned audit response |
|---|--|--|
| <p>Financial Sustainability</p> <p>The council's five-year financial strategy, which will be considered initially in detail by the Council in June, and regularly thereafter, highlights risks, uncertainties and potential cost pressures that could impact on the ability of the council to balance the five-year revenue strategy and three-year detailed revenue budgets.</p> <p>To meet these challenges and deliver its strategic objectives it is important that the council has strong longer-term financial plans.</p> | <ul style="list-style-type: none"> • Regular update of medium and longer-term financial plans that take account of the significant financial challenges facing the council • Well established procedures for the monitoring and reporting of the council's financial performance. • The application of Financial Management and Control Code of Practice | <ul style="list-style-type: none"> • Review of the council's annual budget setting arrangements. • Assess the adequacy of the council's medium and longer-term financial plans. • Review and assessment of budget monitoring arrangements. • Assess the council's savings programme, including the reasonableness of future savings plans and the adequacy of progress reports to committee. |
| <p>Workforce Capacity</p> <p>There have been changes in key appointments in the last year which have led to the section 95 officer being appointed on a temporary basis until 30 September 2023 and reduced capacity in Finance and Internal Audit services.</p> <p>The council needs to ensure it has sufficient skills and capacity within Finance and Internal Audit on an ongoing basis so that there is sufficient oversight of, and resource available for, the operation of budgetary and other key financial processes. The council must also ensure that sound arrangements are in place for the handover of section 95 responsibilities at the end of September.</p> | <ul style="list-style-type: none"> • The only change in Finance capacity from the 2021/22 financial year is the S95 acting up role for the Financial Services Manager with the Finance team being very experienced both in detailed accounts preparation work and completing this within planned timescales. • The Executive Director Place and the Acting Chief Financial Officer work closely on prioritisation of work thus maintaining undiluted focus on key financial activities as required. • Internal Audit have budgetary capacity to engage some external audit support for specific work. | <ul style="list-style-type: none"> • Monitor arrangements for the handover of section 95 responsibilities at the end of September 2023. • Liaise with staff in Finance on a regular basis • Liaise with the Head of Internal audit on a regular basis to enable identification of any slippage in planned work as early as possible. |

Source: Audit Scotland

30. Our planned work on our wider scope responsibilities is risk based and proportionate and in addition to local risks we consider challenges which are impacting the public sector as a whole. In 2022/23 we will consider tackling climate change and responding to cyber security threats.

Climate Change

31. Tackling climate change is one of the greatest global challenges. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.

32. The Auditor General and Accounts Commission are developing a programme of work on climate change. In 2022/23, we will gather information on Midlothian Council's arrangements for responding to climate change covering areas such as the development of climate change strategies and the monitoring and reporting of progress against targets for reducing emissions.

Cyber Security

33. There continues to be a significant risk of cyber-attacks to public bodies, and it is important that they have appropriate cyber security arrangements in place. A number of recent incidents have demonstrated the significant impact that a cyber-attack can have on both the finances and operation of an organisation. In 2022/23, we will consider Midlothian Council's arrangements for managing and mitigating cyber security risks.

Best Value

34. Under the 2021 [Code of Audit Practice](#), the audit of Best Value in councils is fully integrated within our annual audit work.

35. Best Value at Midlothian Council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of Midlothian Council's approach to demonstrating improvement in its strategic priorities and public performance reporting. We will also follow up findings reported previously on Best Value to assess the pace and depth of improvement. This work will be integrated with the wider scope audit areas discussed above.

36. In addition to our annual work on Best Value we will conduct thematic reviews as directed by the Accounts Commission. In 2022/23 the thematic review across the sector will be on the effectiveness of council leadership in developing new local strategic priorities following the elections in May 2022. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

37. At least once every five years, the Controller of Audit will report to the Accounts Commission Midlothian Council's performance in meeting its Best Value duties. The first year of the programme will be from October 2023 to August 2024 and will cover the councils listed in [Exhibit 4](#).

Exhibit 4

Controller of Audit reports

| | |
|------------------|-----------------------|
| Falkirk | South Ayrshire |
| Moray | Dumfries and Galloway |
| Clackmannanshire | West Dunbartonshire |
| Orkney Islands | City of Dundee |

Source: Audit Scotland

Reporting arrangements, timetable, and audit fee

Reporting arrangements

38. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [Exhibit 5](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

39. 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 officers to confirm factual accuracy.

40. We will provide an independent auditor's report to Midlothian Council and the Accounts Commission setting out our opinions on the Annual Accounts. We will provide Midlothian Council and the Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

41. [Exhibit 5](#) outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by the statutory deadline of 30 September 2023

Exhibit 5

2022/23 Audit outputs

| Audit Output | Target date | Audit Committee Date |
|------------------------------|-------------------|----------------------|
| Annual Audit Plan | 31 March 2023 | 25 April 2023 |
| Best Value Management Report | 30 September 2023 | 28 September 2023 |
| Independent Auditor's Report | 30 September 2023 | 28 September 2023 |
| Annual Audit Report | 30 September 2023 | 28 September 2023 |

Source: Audit Scotland

Timetable



42. To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 6](#) that has been discussed with management.

43. Covid-19 has had a considerable impact on the conduct and timeliness of audits. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

44. We intend to take a hybrid approach to the 2022/23 audit with a blend of onsite and remote working. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 6

Proposed annual report and accounts timetable

|  Key stage |  Provisional Date |
|--|--|
| Consideration of the unaudited annual report and accounts by those charged with governance | 26 June 2023 |
| Latest submission date for the receipt of the unaudited annual report and accounts with complete working papers package. | 30 June 2023 |
| Latest date for final clearance meeting with the Director of Finance | 05 September 2023 |
| Issue of draft Letter of Representation and proposed Independent Auditor's Report | 12 September 2023 |
| Agreement of audited and unsigned annual report and accounts | 12 September 2023 |
| Issue of Annual Audit Report to those charged with governance. | 12 September 2023 |
| Signed Independent Auditor's Report | 28 September 2023 |
| Certified Non-Domestic Rates Return | To be confirmed |
| Certified Housing Benefit subsidy claim | To be confirmed |
| Latest date for WGA assurance (if required) | To be confirmed |

Source: Audit Scotland

Audit fee

45. In determining the audit fee, we have taken account of the risk exposure of the Midlothian Council and the planned management assurances in place. The proposed audit fee for 2022/23 is £273,550 (2021/22: £265,570).

46. Our baseline fees have increased in 2022/23 and this is a reflection of the current audit market and the rising costs in delivering high quality audit work. There are increased regulatory expectations and risks placed on audit and its quality, as well as a widening in the scope of work audit must cover.

47. In setting the fee for 2022/23 we have assumed that Midlothian Council has effective governance arrangements and will prepare comprehensive and accurate accounts for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Other matters

Internal audit

48. It is the responsibility of the Midlothian Council to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work. While we are not planning to place formal reliance on the work of internal audit in 2022/23, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

Independence and objectivity

49. Auditors appointed by the Auditor General for Scotland or Accounts Commission 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.

50. 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 Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

51. The appointed auditor for Midlothian Council is Claire Gardiner, 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 Midlothian Council.

Audit Quality

52. Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

53. Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.

54. ISQC(UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM(UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

55. Audit Scotland is committed to delivering high quality audits. 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 supplementary 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 England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

56. 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.

Appendix 1: Your audit team

57. The audit team involved in the audit of Midlothian Council have significant experience in public sector audit.

| | |
|---|--|
| Claire Gardiner Audit Director cgardiner@audit-scotland.gov.uk | Claire has over 18 years of public sector auditing experience. Claire has worked across the breadth of the public sector on financial audits. |
| Patricia Fraser Senior Audit Manager pfraser@audit-scotland.gov.uk | Patricia has 25 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies. |
| Robert Dick Senior Auditor rdick@audit-scotland.gov.uk | Robert has 4 years of public sector audit experience covering local authorities and central government. |

58. The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.

Midlothian Council

Annual Audit Plan 2022/23

Audit Scotland's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

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