



Audit Progress Report **Argyll and Bute Council**

February 2025

Contents

- 01 Audit progress
- 02 Publications and other updates

01

Audit progress

Audit progress

Purpose of this report

This report provides the Audit and Scrutiny Committee with updates on:

- the 2023/24 and 2024/25 audits; and
- recent reports and publications for information, as listed in Section 2.

Argyll and Bute Council audit 2024/25

We are in the initial planning phase of the audit, and we are scheduling our audit planning work, including key business process documentation.

Upon completion of our planning work, we plan to issue our Annual Audit Plan for the June 2025 Audit and Scrutiny Committee.

We plan to complete interim audit work in May and commence the final accounts audit work in July.

Controller of Audit Best Value Report - 2023/24

The Controller of Audit is in the process of drafting their Best Value Report for 2023/24. A draft version has been shared with the Council, and the final report will be presented at the Accounts Commission meeting in March 2025.

Housing Benefits and Business Rates assurance work 2023/24

Our grants work is progressing, and we plan to report our work at the end of February. Pending final review, we do not anticipate reporting any major issues.

Argyll and Bute OSCR Trusts 2023/24

We are finalising our audit work, and we plan to report our work at the end of February. Pending final review, we do not anticipate reporting any major issues.

02

Publications and other updates

National publications

	Publication/update	Key points
National Audit Office (NAO)		
1	NAO Insight: Achieving environmental improvement and responding to climate change	The NAO has published “Achieving environmental improvement and responding to climate change” which draws out learning from past NAO reports to identify enablers that are seen as important for tackling the challenges government faces in its environment and climate change work.
2	NAO report: The impact of fraud and error on public funds 2023-24	The NAO has published its report “The impact of fraud and error on public funds 2023-24” which introduces the impact of fraud and error on public funds, how public bodies can tackle fraud and error, and the NAO’s examination of the topic.
Audit Scotland		
3	Audit Scotland: Local government in Scotland: Financial bulletin 2023/24	Audit Scotland released its “Local Government in Scotland: Financial Bulletin 2023/24,” which offers a comprehensive overview of the financial and operational performance of Scotland’s local government sector.
Scottish Government		
4	Scottish Government: Scottish Local Government Finance Statistics 2023-24	The Scottish Government has published an overview of financial activity of Scottish local authorities in 2023-24 based on authorities’ audited accounts.
5	Scottish Government: Building consensus on Council Tax reform - consultation	As part of a joint programme of engagement by the Scottish Government and COSLA, independent analysis will be commissioned to examine the Council Tax system accounting for market changes, reforms, and improvements.

National publications and other updates

1. NAO Insight: Achieving environmental improvement and responding to climate change

The NAO has published *Achieving environmental improvement and responding to climate change* which draws out learning from past NAO reports to identify enablers that are seen as important for tackling the challenges government faces in its environment and climate change work.

Scope of the report

In 2020, the NAO carried out two broad reviews of how the government is organised to achieve net zero and its wider environmental goals, including its goal to adapt to a changing climate. Since then, the NAO has examined many of the interventions that it has established to help meet these goals. This has covered individual projects and programmes, for example, on energy efficiency grants and tree-planting, as well as broader portfolios of government's work such as those to decarbonise home heating or improve air quality.

Concluding remarks

Achieving the government's legislative climate change and environmental targets requires sustained and coherent action over successive parliaments, and substantial progress over the next five years. This means that the leadership role of the centre of government and lead departments – the Department for Environment, Food & Rural Affairs (Defra) and the Department for Energy Security & Net Zero (DESNZ) – is critical.

Strong leadership will ensure that the government develops a coherent set of interventions that together succeed in putting the UK on track to achieve its overall targets. Strong leadership also creates the conditions for securing most value from the public and private investment involved.

The scale and complexity of improving the natural environment and responding to climate change means that the government's approach to leadership on these issues needs continued focus and attention. Our work shows that this should include building its approach to culture, strategic direction and integration.

<https://www.nao.org.uk/insights/achieving-environmental-improvement-and-responding-to-climate-change/>

National publications and other updates

2. NAO report: The impact of fraud and error on public funds 2023-24

The NAO has published its report The impact of fraud and error on public funds 2023-24 which provides an introduction to the impact of fraud and error on public funds, how public bodies can tackle fraud and error, and the NAO's examination of the topic.

This overview summarises the key information and insights from the NAO's work. It includes:

- what we mean by fraud and error, and how government is structured to tackle it
- the fraud and error risk management cycle
- fraud and error against government, including in benefits, taxes and COVID-19 fraud
- emerging threats and opportunities
- what to look out for when thinking about fraud and error

<https://www.nao.org.uk/overviews/the-impact-of-fraud-and-error-on-public-funds-2023-24/>

3. Audit Scotland Report: Local government in Scotland: Financial bulletin 2023/24

Audit Scotland published its Local government in Scotland: Financial bulletin 2023/24, the bulletin provides an overview of the financial and operational performance of Scotland's local government sector. It provides useful insights across the following headings:

- councils' funding and budget-setting
- councils' financial performance
- councils' position at the end of 2023/24 and the financial outlook.

https://audit.scot/uploads/2025-01/nr_250128_local_government_financial_bulletin.pdf

4. Scottish Government: Scottish Local Government Finance Statistics

The Scottish Government published its Scottish Local Government Finance Statistics 2023-24. This is an annual publication providing a comprehensive overview of financial activity of Scottish local authorities in 2023-24 based on authorities' audited accounts (where available).

<https://www.gov.scot/publications/scottish-local-government-finance-statistics-2023-24/>

National publications and other updates

5. Scottish Government: Building consensus on Council Tax reform - consultation

Scottish Government is consulting the public on council tax reform to make the system fairer. They are seeking public opinions and working with COSLA to explore options and build a consensus. Additionally, they will commission independent analysis to review the system considering market changes and potential improvements.

<https://www.gov.scot/news/building-consensus-on-council-tax-reform/>

Contact

Forvis Mazars

Mark Outterside

Director

mark.outterside@mazars.com

Bank Chambers

26 Mosley Street

Newcastle-upon-Tyne

NE1 1DF

<http://www.forvismazars.com/uk/en>

The contents of this document are confidential and not for distribution to anyone other than the recipients.

Disclosure to third parties cannot be made without the prior written consent of Forvis Mazars LLP.

Forvis Mazars LLP is the UK firm of Forvis Mazars Global, a leading global professional services network. Forvis Mazars LLP is a limited liability partnership registered in England and Wales with registered number OC308299 and with its registered office at 30 Old Bailey, London, EC4M 7AU. Registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C001139861. VAT number: GB 839 8356 73

© Forvis Mazars 2024. All rights reserved.