

Aberdeen City and Shire Strategic
Development Planning Authority

Our Final Report to the Authority
on the 2012 Audit



Dear Sirs

We have pleasure in setting out in this document our report to the Aberdeen City and Shire Strategic Development Planning Authority for the year ended 31 March 2012 for discussion at the meeting scheduled for 21 September 2012. This report covers the principal matters that have arisen from our audit for the year ended 31 March 2012.

In summary:

- The major issues, which are summarised in the Executive Summary, have now been largely addressed and our conclusions are set out in our report.
- There are certain judgemental areas to which we draw your attention in our report which you should consider carefully.
- In the absence of unforeseen difficulties, management and we expect to meet the agreed audit and financial reporting timetable.

We would like to take this opportunity to thank the management team for their assistance and co-operation during the course of our audit work.

Senior Statutory Auditor

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Executive summary

Status	Description	Detail
Completion of the audit		
Our audit is largely complete	<p>The status of the audit is as expected at this stage of the timetable agreed in our audit plan</p> <p>The following are the remaining areas we are required to complete to finalise the audit:</p> <ul style="list-style-type: none"> • Our review of events since 31 March 2012; and • Receipt of signed management representation letter. 	N/A
Overall view		
Anticipated unmodified audit opinion	<p>On satisfactory completion of the outstanding matters, we anticipate issuing an unmodified audit opinion on the truth and fairness of the financial statements.</p> <p>The matters that we have taken into account in forming our overall view are described in the following sections.</p>	N/A

Executive summary (continued)

Status	Description	Detail
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Significant audit risks		Status	
We are satisfied with the treatment adopted for key audit risk areas	<p>We discuss within Section 1 the results of our work in relation to the key audit risk which have been identified as being significant for the current year accounts. These include:</p> <ol style="list-style-type: none"> 1. Expenditure recognition; 2. Use of Aberdeenshire Council payments ledger; 3. Management override of controls; and 4. Revenue recognition (grants and requisitions). 	<p>● (Green) ● (Green) ● (Amber) ● (Green)</p>	Section 1

● Risk appropriately addressed.
(Green)

● Risk satisfactorily addressed but with unadjusted errors identified.
(Amber)

● Material unresolved matter.
(Red)

Our observations on your financial statements		
Disclosures agreed as in line with the Code of practice on local authority accounting in the United Kingdom 2011/12	<p>We have performed a review of the financial statements against the requirements of the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 (the Code). We have made comments in this report on the following:</p> <ul style="list-style-type: none"> • Disclosure of critical accounting judgements and key sources of estimation uncertainty; • Related party disclosure; and • Disclosure on the Defined Benefit Pension Scheme. 	Section 3

Executive summary (continued)

Status	Description	Detail
Our observations on the “front half” of your annual report		
<p>Disclosures agreed as in line with the Code</p>	<p>We have performed a review of the financial statements against the requirements of the Code. We have made comments in this report on the following:</p> <ul style="list-style-type: none"> • Statement on the System of Internal Financial Control; and • Remuneration Report. 	<p>Section 4</p>
Financial performance and outlook		
<p>The net operating expenditure for the year was £117,000 resulting in a surplus against budget of £34,000 which is due to be returned to the constituent authorities.</p>	<p>In 2011/12 the Authority budgeted to spend £200,000 on the provision of services to prepare and maintain a strategic development plan for the area. The actual income and expenditure was lower than this at £151,000 and £117,000 respectively. The resultant underspend is due to be returned to the constituent authorities and is included as a Creditor in the financial statements.</p> <p>A 2012/13 budget of £160,000 was approved by the Authority in March 2012. This budget was based on the assumption that the complement of dedicated staff would reduce to one Manager and one Senior Planner for the period. In addition, provision for professional assistance to be provided by partner Councils has also been allowed for, on the basis of one planner equivalent from each Council.</p>	<p>Section 5</p>

Executive summary (continued)

Status	Description	Detail
Risk management and internal control systems		
We have not identified significant deficiencies in the financial reporting systems.	Our audit findings did not identify any significant deficiencies in the financial reporting systems. Section 6 sets out the risk management and control observations arising from our audit procedures. Our management letter will provide further details of the results of our work on risk management and internal control systems.	Section 6
Independence		
We are independent as stipulated by APB Ethical Standards of Auditors	Our reporting requirements in respect of independence matters, including fees, are covered in Section 7 .	Section 7
Identified misstatements and disclosure misstatements		
No identified misstatements	Audit materiality was £10,000 as set out in our audit plan. There were no misstatements identified as part of our audit procedures. We have also not identified any disclosure deficiencies within the accounts.	N/A
Significant representations		
No non-standard representations	A copy of the representation letter to be signed on behalf of the Authority is included at Appendix 1 . There are no non-standard representations.	Appendix 1

Financial statements and corporate governance

1. Significant audit risks

The results of our audit work on significant audit risks are set out below:

Expenditure Recognition

Status ● (green)

Background

The Authority, like all public sector organisations, faces a very challenging financial climate. The Authority agreed its 2011/12 budget in March 2011 at £200,000, a reduction of £100,000 (33%) on the 2010/11 level. The majority of this relate to staff costs which have been reduced in line with the 2010/11 costs incurred. Given the scale of these reductions there is a risk that material misstatement due to fraudulent financial reporting may arise from the manipulation of expenditure recognition. This may be by deferring expenditure to a later period or not recognising expenditure in the correct financial period.

Deloitte response

We have reviewed the methods applied to monitor and report on performance against budget to the Authority. We have concluded through the performance of our year end procedures, the expenditure and receipts were incurred or applied in accordance with the Authority's procedures and the 2011/12 Code and the expenditure is valid.

Use of Aberdeenshire Council payments ledger

Status ● (green)

Background

The Authority is set up as a cost centre within Aberdeenshire Council's financial ledger and not as a separate organisation. There is a risk that the Authority's transactions may not be properly reflected within the financial ledger, resulting in the misstatement of the Authority's financial position within the financial statements.

Deloitte response

We have gained an understanding in regards to the design and implementation of key controls in place in relation to the posting of Authority's receipts and payments to the ledger. We have performed detailed testing to ensure that expenditure has been properly reflected in the Authority's cost centre within the ledger, including testing to identify any unrecorded liabilities. No issues were noted.

Financial statements and corporate governance (continued)

1. Significant audit risks (continued)

Management override of controls		Status ● (amber)
Background	Management is in a unique position to perpetrate fraud because of their ability to directly or indirectly manipulate accounting records and prepare fraudulent Financial Statements by overriding controls that otherwise appear to be operating effectively. The risk of management override of control is present in all entities. This risk cannot be pinpointed to an account balance or potential error and therefore specific procedures to respond to the risk of management override of controls should be designed and performed.	
Deloitte response	<p>We have obtained an understanding of the design and implementation of the key controls in place in relation to the posting of journal entries. We have performed procedures on a judgmental sample of journal entries posted in the year and confirmed the appropriateness of the journals posted. As part of our testing we identified that journals have been prepared and posted by the same person. This is not considered good practice; therefore we would recommend that procedures be amended to incorporate an independent review.</p> <p>We have also conducted a review of significant accounting estimates in order to assess the reasonableness of managements' judgements in relation to these estimates. We have not noted any transactions that appear to be outwith the course of normal business.</p>	
Revenue recognition (requisitions)		Status ● (green)
Background	<p>Under ISA (UK and Ireland) 240 'The auditor's responsibility to consider fraud in an audit of financial statements there is a rebuttable presumption that there is a risk of fraud in relation to revenue recognition'.</p> <p>For the Authority we have considered this risk to be around the completeness of requisitions from the constituent authorities given the significance of these to the organisation.</p>	
Deloitte response	We have reviewed the treatment of income in the year to consider whether it is line with IFRS guidance and the Code. We have obtained a copy of the 2011/12 budget approved by the Authority detailing the requisitions due from the constituent Councils which has been agreed to the amount recognised by the Authority. We have also agreed the amounts received through the bank account. No issues noted.	

Financial statements and corporate governance (continued)

2. Liaison with internal audit

A key element of our work on internal controls is the extent of reliance that we can place on the work of internal audit in terms of International Standard on Auditing 610 (Considering the work of internal audit). We carried out an assessment of the organisational status, scope of function, objectivity, technical competence and due professional care of the internal audit function provided by Aberdeenshire Council and concluded that we could place reliance on its work.

As part of our planning process we met with the Chief Internal Auditor, who confirmed that there were no internal audits planned for the current year. However, given that the Authority uses the financial systems of Aberdeenshire Council, these systems are subject to internal audit reviews.

As no specific internal audit work has been performed on the Authority's controls within 2011/12, we have been unable to place any specific reliance for our audit work.

Financial statements and corporate governance (continued)

3. Our observations on your financial statements

In the course of our audit of the financial statements, we consider the qualitative aspects of the financial reporting process, including items that have a significant impact on the relevance, reliability, comparability, understand ability and materiality of the information provided by the financial statements. Our comments on the quality and acceptability of the accounting policies and estimates are discussed below.

Disclosure of critical accounting judgements and key sources of estimation uncertainty

Description

IAS 1 requires disclosure of:

- the critical judgements made in the process of applying accounting policies, which have the most significant effects on the amounts recognised in the financial statements; and
- major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Critical accounting judgements and key sources of estimation uncertainty identified by management are:

- there is a degree of uncertainty about future levels of funding for local government and hence to funding for SDPA.

Deloitte response

We have assessed the above disclosures based upon our review of the accounts and understanding of the organisation and the specific risks we identified as part of our planning process. We have not identified any other critical accounting judgements or key sources of estimation uncertainty that require to be disclosed.

Related party disclosures

Description

The 2011/12 Code requires reporting of related party relationships, transactions and balances. The disclosure required in respect of central government departments, government agencies, NHS bodies and other local authorities are less detailed than in the 2010/11 Code.

The Authority does not have a separate process or controls in place to ensure transactions with these individuals are identified and appropriately approved and disclosed as they are covered by normal purchasing procedures. All transactions with such parties are identified and analysed appropriately.

Deloitte response

We have inquired of Authority's senior management in our work on related parties. We have not identified any undisclosed related party transactions, and consider this to be a relatively low risk disclosure for the Authority.

Financial statements and corporate governance (continued)

3. Our observations on your financial statements (continued)

Disclosure on the Defined Benefit Pension Scheme

Description

The Authority's staff are on secondment from Aberdeenshire Council and therefore participate in the North East Scotland Pension Fund, which is a multi-employer defined benefit scheme.

As insufficient information is available about the assets and liabilities attributable to the Authority, this is accounted for as if it was a defined contribution plan, with no pension liability shown on the balance sheet and contributions payable recognised as an expense each period.

IAS 19 requires disclosure of:

- The fact that the plan is a defined benefit plan;
- The reason why sufficient information is not available to enable the entity to account for the plan as a defined benefit plan; and
- To the extent that a surplus or deficit in the plan may affect the amount of future contributions
 - any available information about the surplus or deficit;
 - the basis used to determine the surplus or deficit; and
 - the implications, if any, for the organisation

Deloitte response

We have reviewed the disclosure within the accounts against the Code and noted that it highlights Local Government Pension Schemes in relation to the participation of minor non-principal authorities that prepare their accounts in accordance with the Code (of which the Authority is one) meet the criteria to account for as defined contribution plans.

Financial statements and corporate governance (continued)

4. Our observations on the 'front half' of your annual accounts

We are required to read the "front half" of your annual accounts to consider consistency with the financial statements and any apparent misstatements. Here we summarise our observations on disclosures in a number of key areas for high quality reporting:

Statement of Assurance on the System of Internal Financial Control

Regulations require English, Welsh and Northern Irish authorities to conduct a review at least once in a year of the effectiveness of its system of internal control and include a statement reporting on the review with any Statement of Accounts. "Delivering Good Governance in Local Government" published by CIPFA and SOLACE recommends that the review be reported in an Annual Governance Statement. Scottish local authorities are not subject to such statutory requirements but may adopt them voluntarily. Authorities that do not voluntarily choose to do this shall include a statement on the system of internal financial control with their Statement of Accounts.

The Authority has chosen not to publish the wider Annual Governance Statement within its statement of accounts. It has therefore included a Statement on the System of Internal Financial Control, in accordance with the Code.

The format and content of the statement is consistent with the requirements of the Code and concludes that reasonable assurance can be placed on the adequacy and effectiveness of the Authority's Internal Control System in the year to 31 March 2012. No areas have been highlighted as requiring improvement, which is consistent with the findings of our audit.

Financial statements and corporate governance (continued)

4. Our observations on the 'front half' of your annual account (continued)

Remuneration Report

Local authorities are required by an amendment to the 1985 Regulations to publish a remuneration report as part of their statement of accounts. Guidance was issued by the Scottish Government with finance circular 8/2011 which is intended to assist authorities in implementing this requirements, and provides a number of sample disclosures.

The SDPA has published a Remuneration Report as part of its statement of accounts, in accordance with the amendment regulations. The Remuneration Report provides details of the Authority's remuneration policy for its senior employees, being the Strategic Development Plan Manager. The Authority does not make any payments to any members of the Authority, whether elected Member or otherwise appointed, by way of salary, enhanced pension benefits or reimbursement of expenses.

We are satisfied that the remuneration report has been prepared in accordance with the amendment regulations and is consistent with the findings of our audit.

Best value, use of resources and performance

5. Financial performance and outlook

	2011/12			2012/13
	Budget £m	Actual £m	Variance £m	Budget £m
Gross Expenditure	0.200	0.117	(0.083)	0.160
Income	(0.200)	(0.151)	0.049	(0.160)
Net Expenditure	0.000	(0.034)	(0.034)	0.000

Current performance

In 2011/12 the Authority budgeted to spend £0.200 million on the provision of services. The actual expenditure was lower than this at £0.117 million, due to the reduced staff complement in the year and prudent cost management in other areas. The resultant underspend is due to be returned to the constituent Councils. No individually significant variances were noted within this underspend.

Outlook

A 2012/13 budget of £160,000 was approved by the Authority in March 2012. This budget was based on the assumption that the complement of dedicated staff would reduce to one Manager and one Senior Planner for the period. In addition, provision for professional assistance to be provided by partner Councils has also been allowed for, on the basis of one planner equivalent from each Council.

Given the significant underspend against budget in 2011/12, and the planned reduction in staffing, there is a risk that there will be a similar underspend in 2012/13. We would therefore recommend that there is close scrutiny of the budget throughout the year to ensure that this risk is properly managed.

Best value, use of resources and performance (continued)

6. Risk management and internal control systems

Our audit approach in relation to internal control was set out in our 'Briefing on audit matters' and our planning report circulated to you on 18 April 2012. Following the completion of our audit we will provide a separate management letter but raise matters of significance to your attention within this report.

Key controls over significant risks

In **Section 1** we discussed the identified significant audit risks. For each of these significant audit risks we have assessed the design and implementation of internal controls in each of those areas, summarised below.

Risk 1 – Expenditure recognition	Deloitte observations	2012	
Regular budget monitoring performed against approved budget	The Authority is provided with statements of expenditure against budget at each meeting, which are reviewed in detail. Any virements must be approved by the Authority.	We have reviewed the minutes of the Authority's meetings held during 2011/12 confirming that the budget is monitored and reviewed on a regular basis.	● (green)
Risk 2 – Use of Aberdeenshire Council payment ledger	Deloitte observations	2012	
Input processing controls are in place and a detailed review performed of financial monitoring reports.	Controls are in place over recording and processing data within the financial ledger. In addition, a detailed review is performed regularly on the results through the financial monitoring reports	We have reviewed the minutes of the Authority's meetings held during 2011/12 confirming that the budget is monitored and reviewed on a regular basis.	● (green)

Best value, use of resources and performance (continued)

6. Risk management and internal control systems (continued)

Risk 3 – Management override of controls		Deloitte observations	2012
Journal entries are approved and a detailed review performed of financial monitoring reports.	Controls are in place over financial reporting and closing procedures, recording and processing of journals and segregation of duties which prevent the management override of controls. In addition a detailed review is performed regularly on the results through the financial monitoring report.	We have tested a judgmental sample of journal entries posted in the year and confirmed the appropriateness of the journals posted including approval. Journals have been prepared and posted by the same person, which is not considered good practice. We have also reviewed the minutes of the Authority's meetings held during 2011/12 confirming that the budget is monitored and reviewed on a regular basis.	● (amber)
Risk 4 – Revenue recognition (grants and requisitions)		Deloitte observations	2012
The funding is agreed at the start of the year by the approval of the annual budget.	The contributions from each of the constituent Councils is agreed as part of the annual budget process. This is monitored during the year by the finance team and the Authority, through the regular finance reports.	We have confirmed that the contributions agreed as part of the budget have been reconciled to the actual amounts received and accounted for in the financial statements.	● (green)

● No issues noted
(green)

● Satisfactory – minor observations only
(yellow)

● Requires improvement
(amber)

● Significant improvement required
(red)

Other

7. Independence

As part of our obligations under International Standards on Auditing (UK & Ireland) and the Code of Audit Practice issued by Audit Scotland and approved by the Auditor General, we are required to report to you on the matters listed below.

Confirmation

We are independent

We confirm that we comply with APB Revised Ethical Standards for Auditors and that, in our professional judgement, we are independent and our objectivity is not compromised.

Non-audit services

No non audit services provided in the year

In our opinion there are no inconsistencies between APB Revised Ethical Standards for Auditors and the company's policy for the supply of non audit services or of any apparent breach of that policy.
There was no non audit services fees charged in relation thereto by Deloitte in the period from 1 April 2011 to 31 March 2012.

Fees

Audit fee agreed within indicative range

The audit fee for the year has been agreed at £3,150 (inclusive of VAT) and is within the indicative fee range set by Audit Scotland. This fee incorporates the contribution to Audit Scotland covering your organisation's allocation of the costs of, among other things:

- the programme of national performance audits as set out in the recently published forward programme;
- functions that support the local audit process (e.g. technical support and co-ordination of the National Fraud Initiative);
- Audit Scotland's other support costs; and
- auditors' travel and subsistence expenses.

Relationships

There are no business or personal relationships to report

We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.
We are not aware of any relationships which are required to be disclosed.

Other (continued)

8. Responsibility statement

The Statement of Responsibilities of Auditors and Audited Bodies issued by Audit Scotland, within the Code of audit practice, explains the respective responsibilities of auditors and of the audited body and this report is prepared on the basis of, and our audit work is carried out, in accordance with that statement.

This report should be read in conjunction with the "Briefing on audit matters" which sets out those audit matters of governance interest which have come to our attention during the planning of our audit to date. Our audit is not designed to identify all matters that may be relevant to the Authority and our final report on the audit will not necessarily be a comprehensive statement of all deficiencies which may exist in internal control or of all improvements which may be made.

This report has been prepared for the Authority, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

Deloitte LLP

Chartered Accountants
Glasgow

21 September 2012

Appendices

1 - Representation letter

Deloitte LLP
Lomond House
9 George Square
Glasgow
G2 1QQ

Our Ref: SDPA/2012

Date: at time of signing

Dear Sirs,

This representation letter is provided in connection with your audit of the annual financial statements (“the financial statements”) of Aberdeen City and Shire Strategic Development Planning Authority for the year ended 31 March 2012 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of Aberdeen City and Shire Strategic Development Planning Authority as of 31 March 2012 and of the results of its operations, other recognised gains and losses and its cash flows for the year then ended in accordance with proper practices as set out in the Code of Practice on Local Authority Accounting in the United Kingdom. We are aware that it is an offence to mislead the Authority’s auditor.

As Responsible Financial officer and on behalf of the Authority, I confirm to the best of my knowledge and belief, the following representations.

Financial statements

1. I understand and have fulfilled my responsibilities for the preparation of the financial statements in accordance with proper practices as set out in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code), which give a true and fair view, as set out in the terms of the audit engagement letter.
2. We have provided you with all relevant information and access as agreed in the terms of the audit engagement letter with Audit Scotland. We acknowledge our responsibilities for the design, implementation and operation of internal control to prevent and detect fraud and error.
3. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of IAS24 “*Related party disclosures*”

5. All events subsequent to the date of the financial statements and for which the applicable financial reporting framework requires adjustment of or disclosure have been adjusted or disclosed.
6. We confirm that the financial statements have been prepared on the going concern basis. We do not intend to liquidate the Authority or cease operating as we consider we have realistic alternatives to doing so. We are not aware of any material uncertainties related to events or conditions that may cast significant doubt upon the Authority's ability to continue as a going concern. We confirm the completeness of the information provided regarding events and conditions relating to going concern at the date of approval of the financial statements, including our plans for future actions.

Information provided

7. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
8. All transactions have been recorded and are reflected in the financial statements and the underlying accounting records.
9. We acknowledge our responsibilities for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
10. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
11. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of *and* that affects the Authority and involves:
 - (i). management;
 - (ii). employees who have significant roles in internal control; or
 - (iii). others where the fraud could have a material effect on the financial statements.
12. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
13. We are not aware of any actual or possible instances of non-compliance with laws and regulations.
14. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
15. No claims in connection with litigation have been or are expected to be received.
16. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
17. We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.
18. I confirm that I have appropriately discharged my responsibility for the regularity of transactions.

We confirm that the above representations are made on the basis of adequate enquiries of management and staff (and where appropriate, inspection of evidence) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed as Responsible Financial Officer, and on behalf of the Authority

Appendices (continued)

2 – Additional resources available to you

Additional information on current and future technical developments

IASPlus

The IAS Plus website, maintained by Deloitte, provides the most comprehensive information on the Internet about international financial reporting. It is aimed at accounting professionals, businesses, financial analysts, standard-setters and regulators, and accounting educators and students. The site, which is totally free of charge, has a broad array of resources about the International Accounting Standards Board, International Financial Reporting Standards, and international accounting and auditing in general. It includes:

- Summaries of all IASB standards and interpretations;
- Background on all IASB and IFRIC agenda projects plus summaries of all IASB and IFRIC meetings;
- Comparisons of IFRSs and various local GAAPs;
- Updates on national accounting standards development in around 80 countries and regions throughout the world; and
- Free e-learning modules for each IAS and IFRS – made available at no charge in the public interest.

The site is available to browse at any time; alternatively you can subscribe to e-mail alerts and newsletters by going to <http://www.iasplus.com/subscribe.htm>.

Our range of publications

Our iGAAP books are available to our clients electronically and in hard copy. These include our major manuals providing comprehensive, practical guidance; model annual report and financial statements; and our major text on financial instruments providing in depth support to preparers and auditors in this challenging area.

Our range also includes quarterly iGAAP newsletters providing a roundup of recent developments. iGAAP and ukGAAP alerts are issued whenever a new exposure draft or standard is issued.

Stay tuned online: Internet-based corporate reporting updates

The Deloitte UK Technical Team run a series of internet-based financial reporting updates, aimed at helping finance teams keep up to speed with IFRS, UK GAAP and other reporting issues.

Each update lasts no more than one hour, and sessions are held three times a year, at the end of March, July and November. Recordings of past sessions are available via www.deloitte.co.uk/audit.

Audit podcasts

Our leading experts provide you with a short discussion of new IFRS standards and practical insights. These can be accessed via our website, www.deloitte.co.uk/audit. Alternatively, you can subscribe to our podcasts via iTunes – just search for Deloitte IFRS.

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