

**10.00am, Monday 15<sup>th</sup> April 2024**

## **2023/24 External Audit Annual Plan**

### **1. Recommendations**

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1.1 The Board is recommended to note the External Audit Annual Plan 2023/24.

**Richard Lloyd-Bithell,**

**Treasurer**

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## **2023/24 External Audit Annual Plan**

### **2. Executive Summary**

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- 2.1 The Annual Audit Plan 2023/24 summarises the work plan for the external audit of Lothian Valuation Joint Board.

### **3. Background**

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- 3.1 Audit Scotland has been appointed as the Board's external auditor for the five-year term from 2022/23 to 2026/27. The External Audit Annual Plan for 2023/24 outlines the proposed areas of scrutiny and timescales for the 2023/24 audit.

### **4. Main Report**

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#### **External Audit Plan 2023/24**

- 4.1 The External Audit Plan 2023/24 is appended at Appendix 1. The Plan includes:
- 4.1.1 the responsibilities of Audit Scotland as the external auditor;
  - 4.1.2 the planned audit work and how Audit Scotland will approach it; and
  - 4.1.3 the proposed audit reporting arrangements, audit fee and timetable.

### **5. Background reading/external references**

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### **6. Appendices**

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- 6.1 Appendix 1 – Annual Audit Plan to members of Lothian Valuation Joint Board