

East Lothian Council

Annual Audit Plan 2022/23

6



 AUDIT SCOTLAND

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Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of East Lothian Council (ELC). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of East Lothian Council, and provision of an Independent Auditor's Report covering East Lothian Council and its group
- an audit opinion on regularity and other statutory information published within the annual accounts including the Management Commentary, the 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
- review East Lothian Council's arrangements for preparing and publishing statutory performance information.

Audit Appointment

2. We are pleased to be appointed as the external auditor of East Lothian 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 East Lothian Council through our external audit work by being constructive and forward looking, by attending meetings of the Audit and Governance Committee and by recommending and encouraging good practice. In so doing, we will help East Lothian 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 the audited body. Key responsibilities are summarised below.

Auditor responsibilities

7. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and 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 East Lothian Council. In doing this, we aim to support improvement and accountability.

East Lothian Council responsibilities

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

10. East Lothian 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.

Financial statements audit planning

Introduction

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

12. 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

13. 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

14. We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for East Lothian Council and its group are set out in [Exhibit 1](#).

Exhibit 1

2022/23 Materiality levels for East Lothian Council and its group

Materiality	Amount	Group
<p>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 the East Lothian Council's operations. For the year ended 31 March 2023 we have set our materiality at 2% of gross expenditure less contributions to IJB expenditure based on the audited financial statements for 2021/22.</p>	£8.6 million	£9.2 million
<p>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,</p>	£6.5 million	£6.9 million

we have assessed performance materiality at 75% of planning materiality.

Reporting threshold (ie clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. In accordance with Audit Scotland planning guidance, our trivial threshold is set at £250,000.	£250 thousand	£250 thousand
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Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative knowledge of East Lothian 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.

16. 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.

17. 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
1. Risk of material misstatement due to fraud caused by management override of controls	Owing to the nature of this risk, assurances from management are not applicable in this instance	<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.

Significant risk of material misstatement	Sources of assurance	Planned audit response
<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 otherwise appear to be operating effectively.</p>		<ul style="list-style-type: none"> • Test journals at the year-end and post-closing entries and focus on significant risk areas. • Consider the need to test journal entries and other adjustments during the period. • Evaluate significant transactions outside the normal course of business.
<p>2. Estimation in the valuation of land and buildings.</p> <p>There is a significant degree of subjectivity 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.</p> <p>All non-current assets are revalued on a five-year rolling basis. Values may also change year on year, and it is important that ELC ensures the financial statements accurately reflect the value of the land and buildings.</p>	<ul style="list-style-type: none"> • Valuations carried out by an external valuer every five years for all assets as part of rolling revaluation programme. • Desktop valuation to be carried out on council dwellings. • Desktop review of a sample of assets not subject to a full revaluation including operational and non-operational carried out annually to assess any significant changes to market conditions. 	<ul style="list-style-type: none"> • Review the information provided to the external valuer to assess for completeness. • Evaluate the competence, capabilities, and objectivity of external professional valuers. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Critically assess the approach East Lothian Council has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach. • Challenge management's assessment of why it considers that the land and buildings not revalued in 2022/23 are not materially misstated. We will critically assess the appropriateness of any assumptions. • Critically assess the adequacy of the accounting disclosures regarding the assumptions in relation to the valuation of land and buildings.

18. 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. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

19. We have rebutted this risk as funding received from the Scottish Government is clearly communicated and can be readily agreed to third party confirmations. In addition, East Lothian Council's other income streams comprise of a high volume of low valued transactions, and we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

20. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have rebutted this risk as we consider there to be limited incentive and opportunity for the manipulation of expenditure recognition in the financial statements.

21. We have not, therefore, 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.

23. The areas of specific audit focus are:

- The pension liability valuation is an area of audit focus due to the material value and significant assumptions used in the calculation of the liability. We will utilise the work of PwC as an auditor's expert in assessing the reasonableness of the methodology used and assumptions made by the pension fund's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2023
- The ongoing review of Common Good assets to identify those assets held by the council but which are properly owned by the Common Good to ensure these are appropriately disclosed in the accounts.

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. East Lothian Council has a group which comprises the following component entities:

- **subsidiaries:** East Lothian Land Ltd., East Lothian Mid-Market Homes LLP, Trust Funds and Common Good Funds
- **associates:** East Lothian Investments, Enjoy East Lothian Ltd., Brunton Theatre Trust, Lothian Valuation Joint Board
- **joint venture:** East Lothian Integration Joint Board

26. Our planned audit approach for the components is informed by our assessment of risk at the component bodies and our consideration of the size and nature of assets, liabilities and transaction streams.

27. The audits of the financial information of some of the components are performed by other auditors. These components have been assessed as being not significant through our audit planning processes. No reliance will be placed on the work of these other auditors.

28. 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.

Audit of the trust registered as a Scottish charity (Dr Bruce Fund)

29. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

30. Members of East Lothian Council are sole trustees for one trust registered as a Scottish charity, the Dr Bruce Fund, with total assets of £20,886 as at 31 March 2022. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

31. Other than a risk of fraud due to management override of controls, which has also been identified as a risk in respect of the council's annual accounts, no specific planning risks were identified in respect of the charity's accounts.

Materiality levels for the 2022/23 audit of the Dr Bruce Fund

32. Materiality levels for the Dr Bruce Fund are set out in [Exhibit 3](#).

Exhibit 3

2022/23 Materiality levels for the charitable trust

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
Dr Bruce Fund	£400 (Based on 2% of audited 2021/22 net assets value)	£300 (Based on 75% of planning materiality)	£20 (5% of planning materiality)

Source: Audit Scotland

33. The previously reported lack of charitable activity by the Dr Bruce Fund continues into 2022/23. There is a risk that the charity is not fulfilling its charitable objectives and that the trustees are not properly discharging their responsibilities. We will review progress of the planned review of trusts (covering Dr Bruce and other trusts which are not registered charities) which was set out as an improvement action in the 2021/22 annual audit report action plan.

Wider Scope and Best Value

Introduction

34. 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.

35. 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.
- **Financial sustainability** – as auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years).
- **Vision, leadership and governance** – we conclude on the arrangements in place to deliver the vision, strategy and priorities adopted by the council. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how the council demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

Wider scope risks

36. We have identified wider scope audit risks in the areas set out in [Exhibit 4](#). This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks.

Exhibit 4

2022/23 wider scope risks

Description of risk	Sources of assurance	Planned audit response
1. Financial Sustainability	<ul style="list-style-type: none"> • Updated budget development framework including 	We will review and assess the council's financial planning and

Description of risk	Sources of assurance	Planned audit response
<p>The highest risk in the corporate risk register is that the council is operating in an increasingly complex financial environment and faces significant financial and demand pressures. The council's Financial Strategy 2023-2028 scenario planning identifies a funding gap of £41-63 million over the 5-year period, inclusive of delivering existing approved savings.</p> <p>It is likely that the council will face difficult decisions around service offering and performance if it is to remain within its resource constraints and achieve its planned priority outcomes.</p>	<p>extending financial planning to 5 years.</p> <ul style="list-style-type: none"> • Approved financial and capital strategy to support medium term financial planning. • Cross party budget working group now established to consider policy options to support future budget development. • Approved revenue projections until 2027/28. • Enhanced in-year financial reporting to Council given challenging financial environment. 	<p>reporting and progress on achievement of planned savings. We will also consider the decision-making that will be needed if the council is to remain within its resource constraints and achieve its planned priority outcomes</p>

Source: Audit Scotland

37. 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

38. 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.

39. The Auditor General and Accounts Commission are developing a programme of work on climate change. In 2022/23, we will gather information on East Lothian 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

40. 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 East Lothian Council's arrangements for managing and mitigating cyber security risks.

Best Value

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

42. Best Value at East Lothian Council will be assessed comprehensively over the period of the audit appointment and will include an annual evaluation of ELC'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.

43. 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.

44. At least once every five years, the Controller of Audit will report to the Accounts Commission on East Lothian 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 5](#).

Exhibit 5

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

45. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [Exhibit 6](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

46. 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.

47. We will provide an independent auditor's report to ELC and the Accounts Commission setting out our opinions on the annual report and accounts. We will provide ELC and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

48. [Exhibit 6](#) 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.

Exhibit 6 2022/23 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	31/03/2023	13/06/2023
Best Value Management Report	30/06/2023	26/09/2023
Independent Auditor's Report	30/09/2023	26/09/2023
Annual Audit Report	30/09/2023	26/09/2023

Source: Audit Scotland



Timetable

49. 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 7](#) that has been discussed with management.

50. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. 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.

51. 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 7 Proposed annual report and accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	27 June 2023
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2023
Latest date for final clearance meeting with the Executive Director for Council Resources	11 September 2023
Issue of draft Letter of Representation and proposed Independent Auditor's Report	19 September 2023
Agreement of audited and unsigned annual report and accounts	19 September 2023
Issue of Annual Audit Report to those charged with governance	19 September 2023
Signed Independent Auditor's Report	26 September 2023
Certified Non-Domestic Rates Return	By 6 October 2023
Certified Housing Benefit subsidy claim	By 30 November 2023
Latest date for WGA assurance	To be confirmed

Source: Audit Scotland

Audit fee

52. In determining the audit fee, we have taken account of the risk exposure of ELC and the planned management assurances in place. The agreed audit fee for 2022/23 is £290,020 as set out in [Exhibit 8](#).

53. Our 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.

Exhibit 8 Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	223,480
Contribution to Audit Scotland costs	8,470
Contribution to Performance and Best Value	58,430
Sectoral Cap Adjustment	(360)
2022/23 Audit Fee	290,020
Audit of Charitable Trust (Dr Bruce Fund)	1,000
Total 2022/23 Fee	291,020

Source: Audit Scotland

54. In setting the fee for 2022/23 we have assumed that ELC 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

55. It is the responsibility of ELC to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

56. 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

57. 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.

58. 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.

59. The appointed auditor for East Lothian Council is John Boyd, 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 East Lothian Council.

Audit Quality

60. 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.

61. 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.

62. 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.

63. 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.

64. 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

65. The audit team involved in the audit of East Lothian Council have significant experience in public sector audit.

John Boyd

Audit Director

jboyd@audit-scotland.gov.uk

John has overall responsibility for the Audit Engagement. He has considerable audit experience across public sector audits including local government, IJB, pension, health, and central government sectors. John is the Audit Scotland Audit Services Group Lead for local authority audit and is a member of the Local Authority (Scotland) Accounting Advisory Committee (LASAAC).

Rachel Browne

Senior Audit Manager

rbrowne@audit-scotland.gov.uk

Rachel has over 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.

Amanda Fitzpatrick

Senior Auditor

afitzpatrick@audit-scotland.gov.uk

Amanda has considerable experience in planning and delivering audits. Amanda will manage the on-site team and work alongside the Senior Audit Manager and Audit Director to deliver the audit

Karla Graham

Senior Auditor

kgraham@audit-scotland.gov.uk

Karla has experience in financial audit and performance audit and will lead the wider scope audit work.

Lindsay Stother

Best Value Auditor

lstother@audit-scotland.gov.uk

Lindsay is an audit officer in the Performance Audit and Best Value team with several years of experience in best value audit.

66. 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.

67. Where possible and appropriate, we use our data analytics team to enable us to capture whole populations of your financial data. This analysis allows us to identify specific exceptions and anomalies within populations to enhance the focus of audit testing and support efficiency.

East Lothian 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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