

## RENFREWSHIRE VALUATION JOINT BOARD

**To:** Renfrewshire Valuation Joint Board

**On:** 24 February 2023

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**Report by:** The Treasurer

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**Heading:** Audit Plan 2022/23

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### 1. Background

The Annual Audit Plan is usually presented to the Board for noting in February each year and indicates the timescales and planned audit activity by Audit Scotland.

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### 1 Recommendations

2.1 It is recommended that members note the report.

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### 2 Background

- 3.1 The Boards newly appointed external auditor, Azets, have submitted an Audit Plan that outlines their approach to the audit of the 2022/23 annual accounts of the Board. The audit will assess whether the accounts provide a true and fair view of the Board's financial position and also whether they have been prepared in accordance with proper accounting practice, i.e. the Code of Practice on Local Authority Accounting in the UK.
- 3.2 The Audit Plan outlines the responsibilities of the Board and of Azets; its assessment of key challenges and risks and the approach and timetable for completion of the audit. The risks identified here are included in the audit plans of many bodies that Azets work with and their inclusion is not a reflection of any specific risk within Renfrewshire Valuation Joint Board.
- 3.3 The statutory deadline for the approval of the audited accounts for 2022/23 is 30 September 2023 and the annual audit report is planned to be reported to the Board on 15 September 2023.
- 3.4 From Azets, Senior Manager, Adrian Kolodziej will be in attendance at the Board to present the Audit Plan, attached here as an appendix.