

RENFREWSHIRE VALUATION JOINT BOARD

To: Renfrewshire Valuation Joint Board

On: 25 February 2022

Report by: The Treasurer

Heading: Audit Plan 2021/22 Update

1. **Background**

- 1.1 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. Owing to delays caused by the past two years' audit timetables the Audit Plan for 2021/22 is not yet ready for publication.
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2 **Recommendations**

- 2.1 It is recommended that members note the report.
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3 **Background**

- 3.1 The COVID-19 pandemic has had a significant impact on the audit of public bodies over the past two years, impacting the timescale for planning subsequent year audits.
- 3.2 The Annual Audit Plan 2021/22 is not yet ready for publication by Audit Scotland and will therefore miss the Board reporting cycle. Instead, it will be circulated around members of the Renfrewshire Valuation Joint Board for noting and any comments, once available.
- 3.3 It should also be noted that, given the local government election in May this year, the Unaudited Annual Accounts 2021/22 will be presented to the June meeting of the Board.