

South Lanarkshire Council

Annual Audit Plan 2023/24



 AUDIT SCOTLAND

Prepared for South Lanarkshire Council
March 2024

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Introduction

Summary of planned audit work

1. John Boyd has been appointed by the Accounts Commission as external auditor of South Lanarkshire Council for the period from 2022/23 until 2026/27. The 2023/24 financial year is therefore the second of his five-year audit appointment. A brief biography of the audit team is provided at [Appendix 1](#).

2. This document summarises the work plan for the 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on other statutory information published with the financial statements in the annual accounts, including the Management Commentary, the Annual 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 of the Council's arrangements for preparing and publishing statutory performance information
- provision of an Independent Auditor's Report expressing my opinions on the different elements of the annual accounts and an Annual Audit Report setting out conclusions on the wide scope areas.

Respective responsibilities of the auditor and South Lanarkshire Council

3. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and South Lanarkshire Council. Key responsibilities are summarised below.

Auditor responsibilities

4. The auditor's responsibilities 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.

5. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the wider scope arrangements in place at South Lanarkshire Council. In doing this, we aim to support improvement and accountability.

South Lanarkshire Council responsibilities

6. South Lanarkshire Council is responsible for maintaining adequate accounting records and internal controls and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual accounts in accordance with statutory requirements.

7. South Lanarkshire 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.

Adding Value

8. Throughout the audit we aim to add value by: tailoring audit work to the circumstances of South Lanarkshire Council and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Risk and Audit Scrutiny Committee; and by recommending and encouraging good practice. In so doing, we will help South Lanarkshire Council promote improved standards of governance, better management and decision making, and more effective use of resources.

Annual accounts

Introduction

9. The annual accounts are an essential part of demonstrating South Lanarkshire Council's stewardship of resources and its performance in the use of those resources.

10. The appointed auditor is required to perform an audit of the financial statements, consider other information within the annual accounts, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

11. We focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

12. 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 plan the audit to obtain reasonable assurance about whether 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 2023/24 audit

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

Exhibit 1**2023/24 Materiality levels for South Lanarkshire Council and its group**

Materiality	Amount	Group
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 Council's operations. For the year ended 31 March 2024, we have set our materiality at 2% of gross expenditure (less Integration Joint Board contributions) based on the audited financial statements for 2022/23.	£27.0 million	£27.4 million
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 are required. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality.	£18.9 million	£19.0 million
Reporting threshold – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£1.35 million	£1.40 million

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

14. Our risk assessment draws on our cumulative knowledge of South Lanarkshire 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.

15. 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.

16. 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 risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

Exhibit 2**2023/24 Significant risks of material misstatement to the financial statements**

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in ISA (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>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<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. • 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 throughout the year. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements. • We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.
<p>2. Estimation in the valuation of land and buildings.</p> <p>South Lanarkshire Council held land and buildings with a net book value of £3,342 million at 31 March 2023.</p> <p>There can be 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>	<ul style="list-style-type: none"> • Discussions with internal valuers and management. • Valuations carried out every five years as part of the rolling revaluation programme. • Detailed working papers to support year end reconciliation of assets to valuations, asset reviews and impairments. • Review of materiality in advance of year end. • Regular Asset Valuation Working Group meetings with representatives from 	<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 the professional valuer. • Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. • Critically assess the approach South Lanarkshire Council has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach. • Review the appropriateness of the key assumptions used in the valuation of land and buildings as well as the underlying data used to support the estimate.

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>Valuations should reflect conditions at 31 March 2024 including those subject to valuation, those valued earlier in the year and those not re-valued.</p> <p>There is a risk that the carrying value of land and buildings does not reflect the current value as at 31 March 2024.</p>	<p>Finance and Property Services.</p> <ul style="list-style-type: none"> Procedures for council house year-end processes documented, user manual refreshed, and training rolled out. 	<ul style="list-style-type: none"> Critically assess the adequacy of South Lanarkshire Council's disclosures regarding the assumptions in relation to the valuation of land and buildings.

Source: Audit Scotland

17. As set out in ISA (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.

18. 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, we have considered South Lanarkshire Council's other income streams, and we have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

19. 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.

20. We have rebutted this risk as the main expenditure streams of South Lanarkshire Council can be readily forecast based on a predictable pattern of spend and mainly comprise a high volume of relatively low value items. We also 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 risks,

we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

23. The area of specific audit focus is:

- The pension valuation due to the material value and significant assumptions used in the calculation of the carrying value. We will utilise the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Council's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2024.

24. As part of our risk assessment, we have also identified the following areas where further work will be performed. These are not risk of material misstatement to the primary financial statements but areas we will keep under review:

- IFRS 16 takes effect for local government bodies from 2024/25. This will change the way in which South Lanarkshire Council accounts for operating leases, including recognising assets and liabilities for the rights and obligations arising from leases previously classified as operating leases. We will assess the Council's preparedness for this and review any disclosure made in relation to the new standard in line with guidance.
- The statutory override relating to valuation of infrastructure assets is due to end for the 2024/25 financial statements. We will review the progress made by the Council in preparing for this.

Group Consideration

25. As group auditors, we are required under 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.

26. South Lanarkshire Council has a group which comprises the following component entities:

South Lanarkshire Council Group Structure

Significant Component

South Lanarkshire Council

Subsidiaries

Common Good Fund

South Lanarkshire Leisure and Culture Limited

Routes to Work South

Associates

Strathclyde Passenger Transport Authority
 Strathclyde Concessionary Travel Scheme Joint Board
 Lanarkshire Valuation Joint Board
 Clyde Valley Learning and Development Joint Committee

Joint Ventures

South Lanarkshire Integration Joint Board

27. 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.

28. 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 process. No reliance will be placed on the work of these auditors.

29. 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 trusts registered as Scottish charities

30. The Charities Accounts (Scotland) Regulations 2006 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 (opinion) is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

31. Members of the South Lanarkshire Council are sole trustees for 3 trusts registered as Scottish charities, with total assets of some £1.3 million. 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.

32. Other than a significant risk of management override of controls, which has also been identified as a significant 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 2023/24 audit of trusts registered as Scottish charities

33. Materiality levels for the various trusts are set out in [Exhibit 3](#).

Exhibit 3

2023/24 Materiality levels for charitable trusts

Charitable trust	Planning Materiality	Performance Materiality	Reporting Threshold
The South Lanarkshire Charitable Trust	£2,400 (Based on 2% of audited 2022/23 net asset value)	£1,800 (Based on 75% of planning materiality)	£120
The South Lanarkshire Educational Trust	£2,200 (Based on 2% of audited 2022/23 net asset value)	£1,650 (Based on 75% of planning materiality)	£110
South Lanarkshire Council Charitable Trusts	£21,700 (Based on 2% of audited 2022/23 net asset value)	£16,300 (Based on 75% of planning materiality)	£1,100

Source: Audit Scotland

Wider Scope and Best Value

Introduction

34. Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit, and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

35. In summary, the four wider scope areas are:

- **Financial management** – this 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** – we will look ahead to consider whether the body is planning effectively to continue to deliver services, also comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance** – we conclude on the clarity of plans in place to deliver the vision, strategy, and priorities adopted by South Lanarkshire 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 a significant risk in the wider scope area set out in [Exhibit 4](#). This exhibit sets out the risk, management's sources of assurance for the risk, and the further audit procedures we plan to perform to gain assurances over the risk.

Exhibit 4**2023/24 wider scope risks**

Description of risk	Management's sources of assurance	Planned audit response
<p>1. Financial Sustainability</p> <p>South Lanarkshire Council continues to operate in an increasingly complex and challenging environment, aiming to provide the best possible service within the resources available.</p> <p>Although a surplus position of £9.0 million is projected for 2023/24, the Council has identified a savings requirement of £95.8 million for the next four years to 2027/28.</p> <p>Management have implemented a programme of reviews to contribute towards addressing the financial pressures. However, there is a risk that the Council plans do not deliver the required savings to address the projected shortfall.</p>	<ul style="list-style-type: none"> • Regular budget monitoring and reporting • Setting financial strategy and financial plans, including savings proposals • Regular scrutiny of financial plans at governance committees • Ongoing programme of transformational reviews. • Members' Budget Working Group to provide political oversight on the Budget process. 	<ul style="list-style-type: none"> • Review of the Council's annual budget setting arrangements • Review and assessment of budget monitoring arrangements • Review of the Council's medium to longer term financial planning including how the Council aligns savings plans and transformation activity with strategic priorities. • On-going review of the council's financial position and delivery of planned savings.

Source: Audit Scotland

37. Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Accounts Commission to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years such as climate change.

Best Value

38. Under the Code of Audit Practice, the audit of Best Value in councils is fully integrated within our annual audit work. Auditors are required to evaluate and report on the performance of councils in meeting their Best Value duties.

39. The arrangements to secure Best Value at South Lanarkshire Council will be assessed over the period of the audit appointment and will include an annual evaluation of risks and improvement areas 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.

40. As part of our annual work on Best Value, we conduct thematic reviews as directed by the Accounts Commission. In 2023/24, the thematic review across the sector will be on workforce innovation and will consider how councils are responding to the current workforce challenge through building capacity, increasing productivity, and innovation. Our conclusions and judgements will be reported in a separate report to management and summarised in our Annual Audit Report.

41. At least once every five years, the Controller of Audit will report to the Accounts Commission on South Lanarkshire Council's performance in meeting its Best Value duties. The first year of the programme is from October 2023 to August 2024. South Lanarkshire Council is not included in that programme.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

42. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

43. We will provide:

- an Independent Auditor’s Report to South Lanarkshire Council and the Accounts Commission setting out our opinions on the annual accounts
- South Lanarkshire Council and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

44. [Exhibit 5](#) outlines the target dates for our audit outputs set by the Accounts Commission. In determining the target reporting date, due regard is paid to the dates for approving the annual accounts set out in regulations of 30 September 2024.

45. We plan to issue our Independent Auditor’s Report and Annual Audit Report by the target date.

Exhibit 5 2023/24 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	31/03/2024	26/03/2024
Best Value Management Report	30/09/2024	25/06/2024
Independent Auditor's Report	30/09/2024	24/09/2024
Annual Audit Report	30/09/2024	24/09/2024

Source: Audit Scotland

46. All Annual Audit Plans and the outputs detailed in [Exhibit 5](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.



Timetable

47. To support an efficient audit, it is critical that the timetable for producing the annual accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 6](#) that has been discussed with management.

48. 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 6

Proposed annual accounts timetable

 Key stage	 Provisional Date
Consideration of the unaudited annual accounts by those charged with governance	25 June 2024
Latest submission date for the receipt of the unaudited annual accounts with complete working papers package.	30 June 2024
Latest date for final clearance meeting with the Executive Director Finance and Corporate Resources	2 September 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	9 September 2024
Agreement of audited and unsigned annual accounts	24 September 2024
Issue of Annual Audit Report to those charged with governance.	24 September 2024
Signed Independent Auditor's Report	24 September 2024
Certified Non-Domestic Rates Return	To be confirmed
Certified Housing Benefit subsidy claim	To be confirmed
Latest date for WGA assurance	To be confirmed

Source: Audit Scotland

Audit fee

49. In determining the audit fee, we have taken account of the risk exposure of the Council and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The agreed audit fee for 2023/24 is £625,070 as set out in [Exhibit 7](#).

Exhibit 7

Audit fees (including VAT)

Fee component	Fees (£)
External Auditor Remuneration	372,060
Pooled costs	13,560
Contribution to Performance and Best Value	117,440
Sectoral Cap Adjustment	118,510
2023/24 Audit fee	621,570
Audit of Charitable Trusts	3,500
Total 2023/24 fee	625,070

Source: Audit Scotland

50. In setting the fee for 2023/24, we have assumed that the South Lanarkshire Council has effective governance arrangements and will prepare a comprehensive and accurate set of annual 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

51. It is the responsibility of South Lanarkshire Council to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

52. While we are not planning to place formal reliance on the work of internal audit in 2023/24, 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

53. The audit team is independent of South Lanarkshire Council in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

54. Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard 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.

55. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. We are not aware of any such relationships pertaining to the audit of South Lanarkshire Council.

Audit Quality

56. Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

57. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring

arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.

- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

58. To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

59. Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

60. Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

Appendix 1: Your audit team

The audit team involved in the audit of the South Lanarkshire 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).

Mark Ferris

Senior Audit Manager

mferris@audit-scotland.gov.uk

Mark has over 30 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 Barclay

Senior Auditor

abarclay@audit-scotland.gov.uk

Amanda has experience in planning and delivering audits. Amanda will work alongside the Senior Audit Manager to deliver the audit.

Corrinne Forsyth

Best Value Audit Manager

cforsyth@audit-scotland.gov.uk

Corrinne has worked for Audit Scotland for over 20 years. This year she is heading up Audit Scotland's BV Local Reporting Team and is leading on Best Value thematic work on workforce innovation in six councils. She worked on four Best Value thematic reports last year and has previously been involved in five Best Value Assurance Reports.

61. 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.

62. 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.

South Lanarkshire Council

Annual Audit Plan 2023/24

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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