

**VJB42. Annual Audit Plan 2018/19**

The Board considered a report by the Treasurer presenting Audit Scotland's Annual Audit plan for 2018/19.

The Annual Audit focussed on the following key audit rules:-

- Risks of management override of controls
- Risk of fraud over income
- Risk of fraud over expenditure
- Financial sustainability and financial management
- Governance policies and procedures

The proposed fee for 2018/19 was £7280

**Decision**

**The Board noted the Audit Scotland: Audit Plan for 2018/19.**