

VJB33. Annual Audit Plan 2017/18

The Board considered a report by the Treasurer setting out the planned audit activity in respect of the audit of the financial year 2017/18.

Audit Scotland was appointed by the Accounts Commission as the external auditors for the Board for a five year period commencing 2016/17. This was the second year of the appointment. The plan set out activity in relation to the risks and planned audit work and the scope and timing of audit.

The external auditor prepared an annual plan which was submitted to the Board. The Treasurer and Assessor discuss and agree the plan and the associated audit fee level. Due to the statutory basis of the work of the external auditor, the audit plan was presented to the board for consideration. All external audit activity undertaken against the plan would be formally reported to the Board.

Decision

The Board noted the external audit plan for 2017/18.