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# Introduction

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**1.** This report summarises the findings from the 2023/24 annual audit of West Lothian Council (the council). The scope of the audit was set out in an Annual Audit Plan presented to the March 2024 meeting of the Audit Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of West Lothian Council's annual accounts
- conclusions on West Lothian Council's performance in meeting its Best Value duties
- conclusions on the following wider scope areas that frame public audit as set out in the current [Code of Audit Practice](#):
  - Financial Management
  - Financial Sustainability
  - Vision, Leadership, and Governance
  - Use of Resources to Improve Outcomes.

**2.** This report is addressed to West Lothian Council and the Controller of Audit and will be published on Audit Scotland's website [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk) in due course.

## Audit appointment

**3.** Claire Gardiner has been appointed by the Accounts Commission as auditor of West Lothian Council for the period from 2023/24 until 2026/27.

**4.** We would like to thank Audit Committee members, senior management, and other staff, particularly those in finance, for their cooperation and assistance in this year's audit and we look forward to working together constructively over the remainder of the five-year appointment.

## Responsibilities and reporting

**5.** West Lothian Council has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. West Lothian Council is also responsible for compliance with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.