

## **E. CONCLUSION**

In the Annual Audit Report, the Auditor has provided an unmodified opinion on the council, its group and the nine section 106 charity financial statements for 2023/24 and has made no recommendations for action following the audit.

In relation to the Best Value Thematic Review 2023/24 the Auditor has made two recommendations as detailed above, with timescales detailed in the agreed management actions/timing in Appendix 1 of their Best Value report.

In conclusion, this is the second year of the council's audit engagement with Audit Scotland and during that period both council officers and auditors have worked together professionally and constructively to ensure timely preparation of the accounts.

## **F. BACKGROUND REFERENCES**

Report to Audit Committee 28 June 2024: Consideration of 2023/24 Annual Accounts (Unaudited)

Report to West Lothian Council 24 September 2024: Annual Audit Report to Members and the Controller of Audit 2023/24 and Best Value Thematic Review 2023/24

### Appendices/Attachments:

Audit Scotland – 2023/24 Annual Audit Report

Audit Scotland – 2023/24 Best Value Thematic Review

West Lothian Council – Annual Accounts Year Ended 31st March 2024

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**Kenneth Ribbons**

**Acting Head of Finance and Property Services**

Date of meeting: 25 October 2024