

Our audit opinions on Section 106 charities were unmodified

29. The appointments of auditors made by the Accounts Commission to councils include the audit of any trust funds or Common Good funds that both fall within section 106 of the 1973 Act and are registered as charities with the Office of the Scottish Charity Regulator. Due to the interaction of section 106 of the Local Government in Scotland Act 1973 with the charities legislation, a separate independent auditor's report is required for the statement of accounts of each registered charity where members of West Lothian Council are sole trustees, irrespective of the size of the charity.

30. West Lothian Council has nine such charitable trusts which each prepare annual report and financial statements and require a full audit and an Independent Auditor's Report. For 2023/24, our audit opinions on the Section 106 charities are unmodified.

31. Under International Standard on Auditing (UK) 260 we communicate our responses to assessed risks and our significant findings from the audit, including our view about the qualitative aspects of the body's accounting practices.

32. Other than the presumed significant risk of fraud due to management override of controls, which was also identified as a significant risk in respect of the council's annual accounts, no specific risks of material misstatement were identified in respect of the 2023/24 charitable trusts annual accounts.

33. We have no significant issues to report from the audit.