West of Scotland Archaeology Service – Audit Plan 2022/23 approved.

5 There was submitted a report by EY regarding the 2022/23 audit of the financial statements of the West of Scotland Archaeology Service (WoSAS).

After consideration and having heard Rob Jones, EY, the Joint Committee

(1) noted

(a) a summary of the key risks and audit approach for the 2022/23 audit;

(b) a summary of recent accounting and audit developments that were relevant to WoSAS; and

(c) a summary of the audit approach, materiality and the key risks that had been identified in relation to the financial statements audit; and

(2) accepted the Audit Plan and the financial statements audit timetable as detailed in the report.