

**West of Scotland Archaeology Service – Provisional Audit Plan 2025/26 –  
Independent auditor’s report noted.**

**2** There was submitted and noted a report by EY LLP regarding its 2025/26 Provisional Annual Audit Plan of the West of Scotland Archaeology Service, advising of

- (1) the key risks and audit approach for the 2025/26 audit;
- (2) a summary of recent accounting and audit developments relevant to the Service;
- (3) a summary of its audit approach, materiality and the key risks that had been identified in relation to the financial statement audit; and
- (4) its risk assessment and audit approach for reviewing the Service’s compliance with the wider public audit scope areas.