

Item 2

26th June 2026



Shape the future  
with confidence

# West of Scotland Archaeology Service

[Provisional] Annual Audit  
Plan  
Year ending 31 March 2026

26 June 2026



The better the question.  
The better the answer.  
The better the world works.

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## About this report

This plan has been prepared in accordance with Terms of Appointment Letter, through which the Auditor General has appointed us as external auditor of the West of Scotland Archaeology Service for financial years 2022/23 to 2026/27.

This report is for the benefit of the Service and is made available to the Auditor General and Audit Scotland (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

## Accessibility

Our Report may be available on Audit Scotland's website, and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018. Responsibility rests with the publishing organisation to ensure that standards are met.

# Executive summary

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## Purpose of our plan

### Our key contacts:

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The Accounts Commission for Scotland appointed EY as the external auditor of West of Scotland Archaeology Service (“the Service” or “the Joint Committee”) for the five-year period to 2026/27.

This Annual Audit Plan, prepared for the benefit of senior management and the Joint Committee, sets out our proposed audit approach for the audit of the financial statements for the year ended 31 March 2026. In preparing this plan, we have continued to develop our understanding of the Service through:

- Regular discussions with management;
- Review of key documentation and committee reports; and
- Our understanding of the environment in which the Service is currently operating.

Our audit quality ambition is to consistently deliver high-quality audits that serve the public interest. A key objective of our audit reporting is to add value by supporting the improvement of the use of public money. We aim to achieve this through sharing our insights from our audit work, including observations around where the Service employs best practice and where processes can be improved. As we note in Appendix F, we will follow up each recommendation throughout our appointment to ensure implementation.

We use data insights where possible to form our audit recommendations to support the Service in improving its practices around financial management and control, and in aspects of the wider scope dimensions of audit. These are highlighted throughout our reporting together with our judgements and conclusions regarding arrangements.

After consideration by the Joint Committee, the finalised plan will be provided to Audit Scotland and published on their website.

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## Scope and responsibilities

We undertake our audit in accordance with the Code of Audit Practice (the Code), issued by Audit Scotland in June 2021; International Standards on Auditing (UK); relevant legislation; and other guidance issued by Audit Scotland. The Code sets out the responsibilities of both the Service and the auditor, more details of which are provided in Appendix A.

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## Independence

We confirm that we have undertaken client and engagement continuance procedures, including our assessment of our independence to act as your external auditor. Further information is available in Appendix B.

## Financial Statements audit

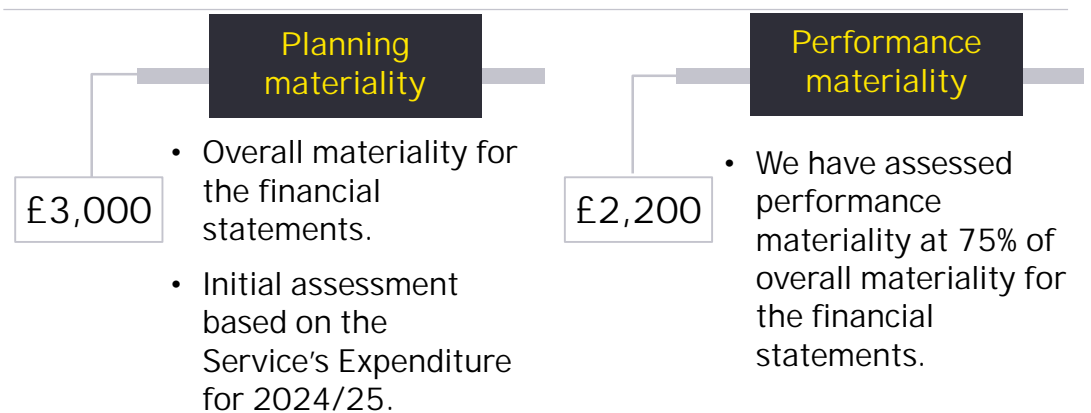
We are responsible for conducting an audit of the Service's financial statements. We provide an opinion as to:

- whether they give a true and fair view, in accordance with applicable law and the 2025/26 Code of Accounting Practice, of the income and expenditure of the Service for the year ended 31 March 2026 and;
- have been properly prepared in accordance with IFRSs, as interpreted and adapted by the 2025/26 Code; and
- whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

We also review and report on the consistency of the other information prepared and published along with the financial statements.

We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement. Our key considerations and materiality values are set out in Exhibit 1, below.

### Exhibit 1: Materiality Assessment in 2025/26



We have set our reporting threshold at £150. This is the level of error at which we will report to the Joint Committee.

## Wider Scope and Best Value audit

As public sector auditors, our responsibilities extend beyond the audit of the financial statements. The Code of Audit Practice (2021) requires auditors to consider the arrangements put in place by the Service to meet their Best Value obligations as part of our proportionate and risk-based wider-scope audit work. This requires consideration of:

- The regard shown to financial sustainability; and
- Considering the effectiveness of scrutiny and governance arrangements and the transparent reporting of financial and performance information, in particular through the Annual Governance Statement.

Best Value considerations will be integrated with our wider scope annual audit work. We will report on how the Service demonstrates that it has Best Value arrangements in place to secure continuous improvement.

## Exhibit 2: Summary of significant risks identified for the audit in 2025/26

One significant risk, impacting the audit of the financial statements, has been identified with further details included in section 3.

Risk/area of focus	Change from PY	Details
<p>1. Risk of fraud in revenue and expenditure recognition, including through management override (fraud risk)</p>	<p>No change in risk or focus</p>	<p>Under ISA (UK) 240 there is a presumed risk that revenue may be misstated due to improper revenue recognition. In the public sector, this requirement is modified by Practice Note 10 issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.</p> <p>Management is in a unique position to perpetrate fraud due to the ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that would otherwise appear to be operating effectively.</p> <p>We have rebutted the risk of improper recognition in respect of core contribution from members. With regards to expenditure, we have rebutted the risk of improper recognition of routine monthly payroll expenditure.</p>

## Exhibit 3: Summary of areas of audit focus in relation to the wider scope dimensions

Under the Code of Audit Practice, in addition to financial statement significant risks, auditors are required to identify significant risks within the wider scope dimensions as part of our planning risk assessment. We consider these risks, identified as “areas of wider scope audit focus” below, to be areas where we expect to direct most of our audit effort, based on:

- our risk assessment at the planning stage; and
- the identification of any national areas of risk within Audit Scotland’s annual planning guidance.

Any changes in this assessment will be communicated to the Joint Committee. We refer to these areas within Section 3 as “areas of audit focus”:

Area of focus	Change from PY	Details
1. Vision, Leadership and Governance: Delivery of Governance Improvements	New area of audit focus	Given the combination of issues related to the governance arrangements raised in prior year audits, alongside the Joint Committee’s intention to return to the standard annual audit timetable following delays in prior years, this remains an area of audit focus. It will be important for the Committee to continue to oversee the implementation of planned improvements, including maintaining clear timelines and monitoring progress, to support the ongoing strengthening of governance arrangements.

# 1

## Sector developments

### Introduction

In accordance with the principles of the Code, our audit work considers key developments in the sector. We obtain an understanding of the strategic environment in which the Service operates to inform our audit approach.

### West of Scotland Archaeology Service

The primary purpose of the Service is to provide planning related archaeological advice to its member councils to allow them to discharge their duties in respect of Scottish Government planning guidance for the treatment of archaeological remains in the planning process.

During the prior period, the service dealt with 1,909 new casework items, approximately 2.5% fewer than in the previous reporting year. The new casework items comprised consultation on 722 planning applications, monitoring 622 Weekly Lists of Planning Applications, and 565 other casework items.

## Local Government Finances

In accordance with the principles of the Code, our audit work considers key strategic developments in the sector. We obtain an understanding of the strategic environment in which the Service operates to inform our audit approach.

The Scottish Budget was announced on 13 January 2026. In advance of the publication, the Fraser of Allander Institute published its own Scotland's Budget Report 2026-27 which noted that the UK Budget consequential will increase funding by £300 million and further improvements to tax and social security forecasts boost funding by a further £450 million.

However, the budget sets out a challenging position for local government. The Institute for Fiscal Studies (IFS) estimate that the final position for local government is an increase of 0.3% in real terms. The analysis of the multi-year Spending Review results in annual real term cuts for Local Government of 2.1% between 2026/27 and 2028/29.

COSLA has stated that while there is an increase in uncommitted revenue of £234 million in 2026/27, this is insufficient to address the scale of pressures facing councils, particularly in social care, where demand and complexity continue to rise sharply. COSLA's Resource Spokesman has also written to the Cabinet Secretary for Finance and Local Government to outline significant concern about the medium-term outlook, as it suggests deprioritisation of local government in relation to other public services.

The IFS's analysis suggests that council tax rises of around 8% will be required just to hold budgets constant in 2026/27.



# Financial Statements: Our approach and assessment of significant risks

## Introduction

The publication of the annual financial statements allow the Service to demonstrate accountability, and its performance in the use of its resources. They are prepared in accordance with proper accounting practice, which is represented by the 2025/26 Code of Practice on Local Authority Accounting in the United Kingdom (“the Code”).

## Risk assessment and approach

We are responsible for conducting an audit of the Service’s financial statements. We provide an opinion as to:

- ▶ whether they give a true and fair view in accordance applicable law and the 2025/26 Code of the state of affairs of the Service as at 31 March 2026 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs, as interpreted and adapted by the 2025/26 Code; and
- whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

We also review and report on the consistency of the other information prepared and published by the Service along with the financial statements.

## Other Statutory Information

The management commentary and narrative reporting within the financial statements continues to be an area of increased scrutiny as a result of rising stakeholder expectations, including continuing interest by the Financial Reporting Council.

## Audit Approach

For 2025/26, we will continue to follow a predominantly substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

During our planning procedures, we determine which accounts, disclosures and relevant assertions could contain risks of material misstatement.

Our audit involves:

- Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud, error or design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service's internal control.
- Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluding on the appropriateness of management's use of the going concern basis of accounting. Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtaining sufficient appropriate audit evidence to express an opinion on the financial statements.
- Reading other information contained in the financial statements to form an assessment, including that the annual report is fair, balanced and understandable.
- Ensuring that reporting to the Joint Committee appropriately addresses matters communicated by us and whether it is materially inconsistent with our understanding and the financial statements.

Our audit approach includes assessing that the disclosures reflect the Service's compliance with the Code of Audit Practice on Local Authority Accounting in the United Kingdom 2025/26 (the CIPFA Code). A previous audit recommendation remains open that management should complete the Disclosure Checklist for the 2025/26 code requirements while preparing the Financial Statements.

## Confirmation of independence

Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We rigorously maintain auditor independence. Further information is available in Appendix B, where we confirm that our procedures are complete.

## Materiality

For planning purposes, our provisional materiality for 2025/26 has been set at £3,000 (2024/25: £3,000). This represents 2% of the Service's gross expenditure (Exhibit 4).

Materiality will be reassessed throughout the audit process, including where errors are identified and will be communicated to the Joint Committee within our Annual Audit Report.

Our 2025/26 assessment concluded that gross expenditure remains the most appropriate basis for determining planning materiality for the Service.

Our evaluation requires professional judgement and so takes into account qualitative as well as quantitative considerations.

Our performance materiality has been set at 75% of overall materiality (2024/25: 75%), the higher end of the range, reflecting our expectation of minimal misstatements. In determining this range, we have considered the outcome of the prior year audit, including the nature of any prior year misstatements identified.

We have set our reporting threshold at £150 (2024/25: £150). This is the level of error that we will report to the Joint Committee.

We have provided supplemental information about audit materiality in Appendix G.

We consider all accounts and disclosures within the financial statements individually to ensure an appropriate materiality is used. In determining their materiality, we consider both the quantitative and qualitative factors that could drive materiality for the users of the financial statements. Accordingly, we determine it is appropriate to use lower levels of materiality for some areas of the financial statements, including:

- Remuneration disclosure - given the sensitivity around the disclosure of senior staff remuneration we apply a lower materiality threshold to our audit consideration around the remuneration report and related disclosures.
- Related party transactions - which are considered material when they are material to either party in the transaction. We do not apply a specific materiality but consider each transaction individually.

## Exhibit 4: Materiality

Element	Explanation	Value
Planning materiality	<ul style="list-style-type: none"> <li>The amount over which we anticipate misstatements would influence economic decisions of a user of the financial statements.</li> <li>This represents 2% (2024/25: 2%) of the Service's total expenditure for 2024/25.</li> </ul>	£3,000
Performance materiality	<ul style="list-style-type: none"> <li>Materiality at an individual account balance, which is set to reduce the risk that the aggregate of uncorrected and undetected misstatements exceeds planning materiality to an acceptably low level.</li> <li>We have set it at 75% (2024/25: 75%) of planning materiality.</li> </ul>	£2,250
Reporting level	<ul style="list-style-type: none"> <li>The amount below which misstatements whether individually or accumulated with other misstatements, would not have a material effect on the financial statements. We request that the Joint Committee confirm its understanding of, and agreement to this reporting level.</li> <li>This is set at 5% (PY: 5%) of planning materiality.</li> </ul>	£150

## Our response to significant risks

### Introduction

Auditing standards require us to make communications to those charged with governance throughout the audit. At West of Scotland Archaeology Service, we have agreed that these communications will be to the Joint Committee. The financial statements and our annual audit report will also be reported to the Joint Committee.

### Key audit matters

ISA (UK) 701 is effective for periods commencing on or after 17 June 2016. Under appointment by the Auditor General, we are required to communicate key audit matters in our Annual Audit Report. Key audit matters are selected from the matters we communicate to you that in our opinion are of most significance to the current period audit and required significant attention in performing the audit.

When determining key audit matters we consider:

- areas of higher or significant risk;
- areas involving significant judgment, including accounting estimates with high estimation uncertainty; and
- significant events or transactions that occurred during the period.

At this stage of the audit we do not know what key audit matters we will include in our Annual Audit Report. However, we have included within this section the most significant assessed risks of material misstatement (whether or not due to fraud), including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the audit team. We will confirm the key audit matters to you in our Annual Audit Report.

We are required to plan our audit to determine with reasonable confidence whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

We set out in the following sections the significant risks (including fraud risks) that we have identified for the audit, along with the rationale and expected audit approach. The risks identified may change to reflect any significant findings or subsequent issues we identify during the audit. We will provide an update to the Joint Committee if our assessment changes significantly during the audit process.

## 1. Risk of fraud in revenue and expenditure recognition

### Financial Statement impact

Misstatements that occur in relation to the risk of fraud in revenue and expenditure recognition could affect the income and expenditure accounts and associated balance sheet accounts.

### What is the risk?

Under ISA 240 there is a presumed risk that income may be misstated due to improper recognition of income. In the public sector, this requirement is modified by Practice Note 10, issued by the Financial Reporting Council, which means we also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.

As identified in ISA (UK) 240, management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records directly or indirectly and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

We consider there to be a specific risk around income and expenditure recognition through incorrect income and expenditure cut-off recognition to alter the Service's financial position around the financial year end.

In line with auditing standards, we rebut the risk around income and expenditure where appropriate depending on the nature of the account.

We have rebutted the risk of improper recognition in respect of core contributions from members as these are routine receipts, with limited judgement or risk of management manipulation. With regards to expenditure, we have rebutted the risk of improper recognition of monthly payroll expenditure due to the routine and predictable nature of these transactions.

### What work will we perform?

We will:

- Inquire of management about risks of fraud and the controls to address those risks;
- Consider the effectiveness of management's controls designed to address the risk of fraud;
- Understand the oversight given by those charged with governance of management's processes over fraud;
- Consider contribution income in relation to the Minute of Agreement; and
- Perform additional testing on income and expenditure closer to the financial yearend.

Impacted balances within the 2024/25 financial statements:

- Total income: £174,600
- Total expenditure: £153,900
- Total debtors: £178,900
- Total creditors: £9,300

We will perform mandatory procedures regardless of specifically identified fraud risks, including:

- Substantively testing income and expenditure transactions as appropriate and material;
- Testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- Assess accounting estimates for evidence of management bias; and
- Evaluate the business rationale for significant unusual transactions.

We will consider whether we need to perform any other specific audit procedures throughout the audit.

## Going Concern

### Audit requirements

In accordance with the CIPFA Code of Practice on Local Government Accounting, the Service prepares its financial statements on a going concern basis unless informed by the Scottish Government of the intention for dissolution without transfer of services or function to another entity.

International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

Under ISA (UK) 570, we are required to undertake challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. In light of substantial financial pressures facing the Service, including the cost-of-living crisis, inflationary pressures, and other demand pressures such as homelessness, we place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements, and particularly the need to report on the impact of financial pressures on the Service and its financial sustainability.

Our work on going concern requires us to:

- challenge management's identification of events or conditions impacting going concern;
- challenge management's assessment of going concern, thoroughly test the adequacy of the supporting evidence we obtain and evaluate the risk of management bias. Our challenge will be made based on our knowledge of the Service obtained through our audit;
- conduct a stand back requirement to consider all of the evidence obtained, whether corroborative or contradictory, when we draw our conclusions on going concern; and
- necessary consideration regarding the appropriateness of financial statement disclosures around going concern.



# Best Value and Wider Scope

## Introduction

In June 2021, Audit Scotland and the Accounts Commission published a revised Code of Audit Practice. This establishes the expectations for public sector auditors in Scotland for the term of the current appointment.

## Risk assessment and approach

The Code sets out the four dimensions that comprise the wider scope audit for the public sector in Scotland:

- ▶ Financial management;
- ▶ Financial sustainability;
- Vision, Leadership and Governance; and
- Use of resources to improve outcomes.

The Code also includes provisions relating to the audit of less complex public bodies (owing to its size and its limited financial activity). The wider scope in an audited body which meets the definition of a less complex body under the Code may be limited to consideration of:

- Financial sustainability
- Vision, Leadership and Governance (including Annual Governance Statement review).

We have assessed that the audited body meets the definition of a less complex public body based on the nature of its operations and the size and we will therefore apply the Code's provision for less complex bodies in relation to our wider scope work.

As part of our risk assessment procedures, we have reviewed each dimension to assess potential areas of risk. This section sets out our areas of focus, along with any specific significant risks relating to each dimension.

While we undertake work across the dimensions of public audit on an annual basis, any areas highlighted as significant risks will represent the issues where we expect to direct most of our audit effort. Any changes in this assessment will be communicated to the Joint Committee.

Our wider scope audit work, and the judgements and conclusions reached in these areas, contribute to the overall assessment of and assurance over the achievement of Best Value.

## Best Value

The Code explains the arrangements for the audit of Best Value. The Scottish Public Finance Manual (SPFM) explains that Accountable Officers each have a specific responsibility to ensure that arrangements have been made to secure Best Value.

Ministerial guidance to [Accountable Officers for public bodies](#) sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

Our wider scope work will therefore consider the organisational arrangements when planning and reporting on our work.

## Financial Sustainability

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Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

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We recognise that the key uncertainties about future cost pressures remain, despite casework activity remaining steady.

There was a surplus of £20,730 in 2024/25, resulting in a reserves balance of £169,650 being carried forward into 2025/26. This remains considerably in excess of the amount recommended by the Reserves Policy, representing 166% of the figure proposed as an appropriate financial reserve in the most recent review of the Service's Reserves Policy, and at a level which is likely to require reduction in the future.

### Our response

Our assessment of the Service's financial sustainability arrangements, will focus on:

- Consideration of robustness of the budget setting and monitoring process;
- Discussions with Finance manager / Section 95 officer;
- Review of financial reporting to the Joint Committee, including management accounts and budgets / medium term financial planning and financial strategy going forward.

## Vision, leadership and governance

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Vision, leadership and governance is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.

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We have not been provided an update on the previous actions outlined in 2024/25 reporting around management's review and updates of the Service's key strategic documents.

In addition, 2024/25 the governance statement notes a number of significant points which will require follow up.

Furthermore, the 2024/25 financial statements were approved and the audit completed substantially after the local government deadline. We included recommendations to management in our previous Annual Audit Report in relation to these issues.

The Service is covered by the internal audit arrangements in place at the lead authority, Glasgow City Council (GCC). For 2024/25, they issued the opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment. No issues were identified in relation to the Service in 2024/25.

Our work in 2024/25 did not identify any significant weaknesses in the Service's systems of internal control.

Our work in 2025/26 will focus on:

- Consideration of the disclosures within the Governance Statement;
- Review of the coverage of internal audit arrangements during 2025/26, including any significant findings identified and the work done to address issues identified;
- Consideration of the quality of reporting and information provided to key decision makers, and evidence of effective challenge and scrutiny, and
- Follow up recommendations made within our previous Annual Audit Reports.

## Exhibit 5: Vision, Leadership and Governance: Area of Audit Focus

### Delivery of Governance Improvements

The 2024/25 Annual Governance Statement identified a number of governance matters arising during the year, including the loss of the original legal agreement between Glasgow City Council and the relevant member authorities, and several IT-related matters at the Council which impacted the Service. In addition, a prior year audit recommendation remains in progress in relation to a number of key strategic documents which require updating.

While actions have been identified by management to address these matters, the combination of these issues, alongside the Joint Committee's intention to return to the standard annual audit timetable following delays in prior years, means this remains an area of audit focus. It will be important for the Committee to continue to oversee the implementation of planned improvements, including maintaining clear timelines and monitoring progress, to support the ongoing strengthening of governance arrangements.

# Appendices

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Code of audit practice: Responsibilities

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Required communications with the Joint Committee

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Prior year recommendations

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Additional audit information



# Code of audit practice: Responsibilities

## Audited body responsibilities

Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. The features of proper financial stewardship include the following:

### Corporate governance

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including audit committees or equivalent) in monitoring these arrangements.

### Financial statements and related reports

Audited bodies must prepare annual accounts comprising financial statements and other related reports. They have responsibility for:

- Preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation.
- Maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their accounts and related reports disclosures.
- Ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority.
- Preparing and publishing, along with their financial statements, related reports such as an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements.
- Ensuring that the management commentary (or equivalent) is fair, balanced and understandable.

It is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.



# Code of audit practice: Responsibilities

## Audited body responsibilities continued

Standards of conduct for prevention and detection of fraud and error

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

### Internal audit

Public sector bodies are required to establish an internal audit function as a support to management in maintaining effective systems of control and performance. With the exception of less complex public bodies the internal audit programme of work is expected to comply with the Public Sector Internal Audit Standards.

Internal audit and external audit have differing roles and responsibilities. External auditors may seek to rely on the work of internal audit as appropriate.

### Maintaining a sound financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- Such financial monitoring and reporting arrangements as may be specified.
- Compliance with any statutory financial requirements and achievement of financial targets.
- Balances and reserves, including strategies about levels and their future use.
- How they plan to deal with uncertainty in the medium and longer term.
- The impact of reporting future policies and foreseeable developments on their financial position.

### Responsibilities for Best Value, community reporting and performance

Local government bodies have a duty to make arrangements to secure Best Value. Best Value is defined as continuous improvement in the performance of the body's functions. In securing Best Value, the local government body is required to maintain an appropriate balance among:

- The quality of its performance of its functions.
- The cost to the body of that performance.
- The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- Efficiency.
- Effectiveness.
- Economy.
- The need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.



# Code of audit practice: Responsibilities

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on Best Value (2020) requires bodies to demonstrate that they are delivering Best Value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

## Appointed auditors' responsibilities

Appointed auditors' statutory duties for local government bodies are contained within Part VII of the Local Government (Scotland) Act 1973, as amended.

These are to audit the accounts and place a certificate (i.e., an independent auditor's report) on the accounts stating that the audit has been conducted in accordance with Part VII of the Act.

Satisfy themselves, by examination of the accounts and otherwise, that:

- The accounts have been prepared in accordance with all applicable statutory requirements.
- Proper accounting practices have been observed in the preparation of the accounts.
- The body has made proper arrangements for securing Best Value and is complying with its community reporting duties.

We are also required to hear any objection to the financial statements lodged by an interested person.

Appointed auditors should also be familiar with the statutory reporting responsibilities in section 102 of the Local Government (Scotland) Act 1973, including those relating to the audit of the accounts of a local government body.

# B

## Independence Report

### Introduction

The FRC Ethical Standard and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the planning stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

During the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY charged to you for the provision of services during the period, analysed in appropriate categories, are disclosed.

### Required Communications

#### Planning stage

- The principal threats, if any, to objectivity and independence identified by EY including consideration of all relationships between you, your directors and us;
- The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review;
- The overall assessment of threats and safeguards; and
- Information about the general policies and process within EY to maintain objectivity and independence.

### Final stage

- To allow you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed;
- Details of non-audit/additional services provided, and the fees charged in relation thereto;
- Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us;
- Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence;
- Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy;
- An opportunity to discuss auditor independence issues.

We confirm that we have undertaken client and engagement continuance procedures, including our assessment of our continuing independence to act as your external auditor.



# Required communications with the Joint Committee

We have detailed below the communications that we must provide to the Joint Committee.

		Our reporting to you
Required communications	What is reported?	When and where
Terms of engagement	Confirmation by the Joint Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter - audit to be undertaken in accordance with the Code of Audit Practice
Our responsibilities	Reminder of our responsibilities as set out in the engagement letter.	This [Provisional] audit planning report
Reporting and audit approach	Communication of the reporting scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	This [Provisional] audit planning report
Significant findings from the audit	<ul style="list-style-type: none"> <li>• Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures.</li> <li>• Significant difficulties, if any, encountered during the audit.</li> <li>• Significant matters, if any, arising from the audit that were discussed with management.</li> <li>• Written representations that we are seeking.</li> <li>• Expected modifications to the audit report.</li> <li>• Other matters if any, significant to the oversight of the financial reporting process.</li> <li>• Findings and issues regarding the opening balance on initial audits.</li> </ul>	Audit results report - August 2026



## Required communications with the Joint Committee (continued)

		Our reporting to you
Required communications	What is reported?	When and where
Going concern	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>• Whether the events or conditions constitute a material uncertainty.</li> <li>• Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements.</li> <li>• The adequacy of related disclosures in the financial statements.</li> </ul>	Annual audit report – August 2026
Misstatements	<ul style="list-style-type: none"> <li>• Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation.</li> <li>• The effect of uncorrected misstatements related to prior periods.</li> <li>• A request that any uncorrected misstatement be corrected.</li> <li>• Corrected misstatements that are significant.</li> <li>• Material misstatements corrected by management.</li> </ul>	Annual audit report – August 2026
Fraud	<ul style="list-style-type: none"> <li>• Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.</li> <li>• Any fraud that we have identified or information we have obtained that indicates that a fraud may exist.</li> <li>• A discussion of any other matters related to fraud.</li> </ul>	Annual audit report – August 2026
Internal controls	Significant deficiencies in internal controls identified during the audit.	Annual audit report – August 2026



## Required communications with the Joint Committee (continued)

		Our reporting to you
Required communications	What is reported?	When and where
Related parties	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>• Non-disclosure by management.</li> <li>• Inappropriate authorisation and approval of transactions.</li> <li>• Disagreement over disclosures.</li> <li>• Non-compliance with laws and regulations.</li> <li>• Difficulty in identifying the party that ultimately controls the entity.</li> </ul>	Annual audit report – August 2026
Independence	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>• The principal threats.</li> <li>• Safeguards adopted and their effectiveness.</li> <li>• An overall assessment of threats and safeguards.</li> <li>• Information about the general policies and process within the firm to maintain objectivity and independence.</li> </ul>	This [Provisional] audit planning report and Annual audit report – August 2026
External confirmations	<ul style="list-style-type: none"> <li>• Management's refusal for us to request confirmations.</li> <li>• Inability to obtain relevant and reliable audit evidence from other procedures.</li> </ul>	Annual audit report – August 2026
Representations	Written representations we are requesting from management and/or those charged with governance.	Annual audit report – August 2026



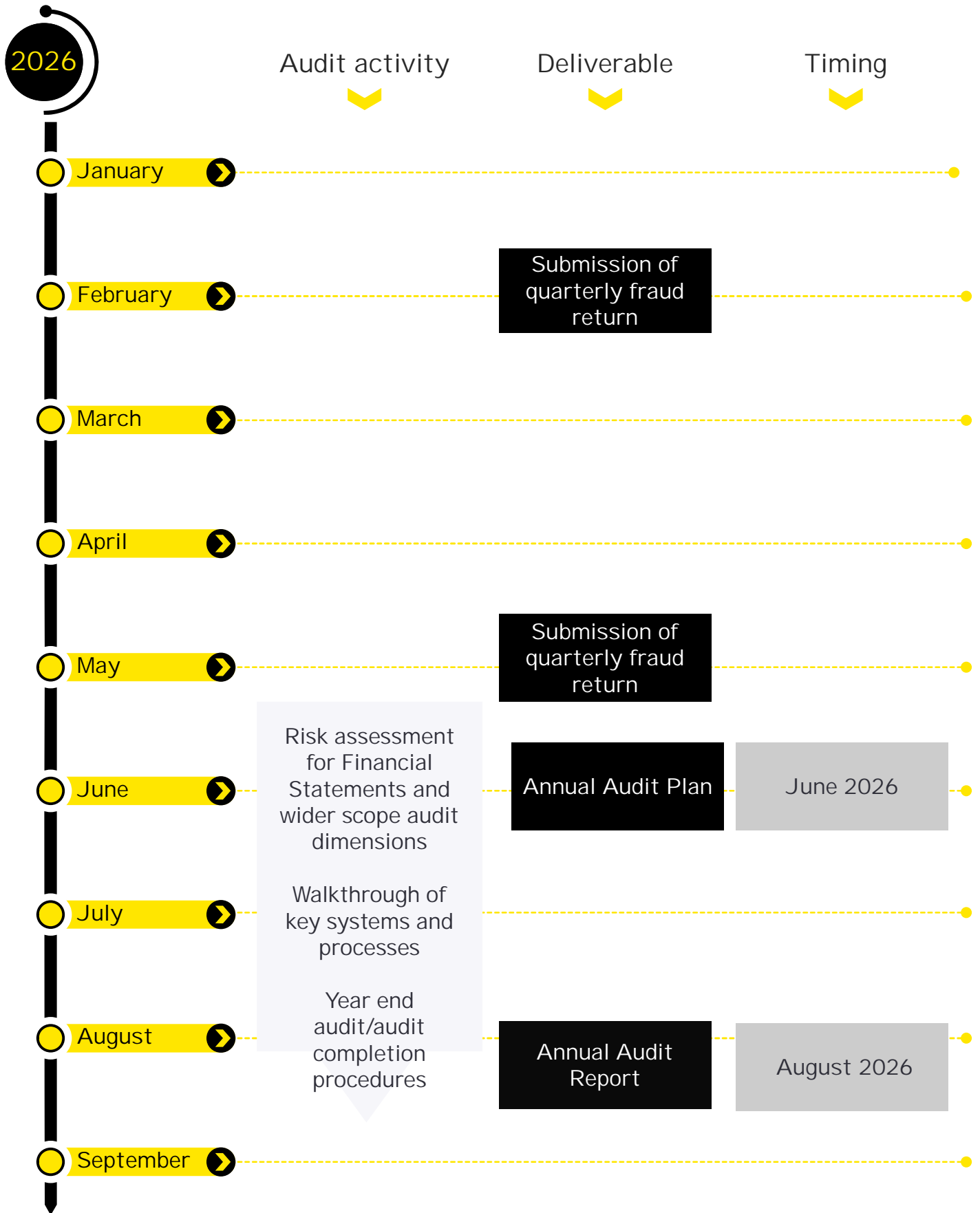
## Required communications with the Joint Committee (continued)

### Our reporting to you

Required communications	What is reported?	When and where
Consideration of laws and regulations	<ul style="list-style-type: none"> <li>• Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off.</li> <li>• Enquiry of the Joint Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Joint Committee may be aware of.</li> </ul>	Annual audit report – August 2026
Material inconsistencies and misstatements	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	Annual audit report – August 2026
Auditors report	Any circumstances identified that affect the form and content of our auditor’s report.	Annual audit report – August 2026
Best value and wider scope judgements and conclusions	Our reporting will include a clear narrative that explains what we found and the auditor’s judgement in respect of the effectiveness and appropriateness of the arrangements that audited bodies have in place regarding the wider-scope audit.	Annual audit report – August 2026
Key audit matters	The requirement for auditors to communicate key audit matters, which apply to listed companies and entities which have adopted the UK Corporate Governance Code in the private sector, applies to annual audit reports prepared under the Code.	Annual audit report – August 2026

# D

## Timeline of communication and deliverables of the audit



# E Audit Fees

## 2025/26 Fees

The Service's audit fee is determined in line with Audit Scotland's fee setting arrangements. Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit, normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

	2025/26	2024/25
Component of fee:		
Auditor remuneration – expected fee	£15,120	£14,570
Additional audit procedures (see Note 1)	£3,430	£5,756
Audit Scotland fixed charges:		
Performance audit and best value	-	-
Audit support costs	£520	£370
Sectoral price cap	(£12,950)	(£12,360)
<b>Total fee</b>	<b>£6,120</b>	<b>£8,336</b>

The expected fee, set by Audit Scotland, assumes that the Joint Committee has well-functioning controls, an effective internal audit service, and an average risk profile.

### Note 1

Where auditors identify that additional work is required because of local risks and circumstances in a body, the auditor may negotiate an increase to auditor remuneration by up to 10% of auditor remuneration. We will agree a timetable and expectations for the audit with management. Should additional audit requirements arise, due to delays or emerging areas of risk, we will raise these with management through the course of the audit and agree variations as appropriate and report the final position to the Joint Committee within our Annual Audit Report.

We noted within our 2024/25 Annual Audit Report that the Service experienced several governance matters throughout the period and we also highlighted that management did not complete a disclosure checklist for the 2024/25 financial statements. Both of these matters were subsequently mitigated through additional audit effort, which resulted in the variation in fees noted above.

We have included an estimate above of required time associated with the governance matters as part of our year-end audit procedures. This estimate assumes that a disclosure checklist will be completed by management for 2025/26. We will agree the final fee with management in advance of sharing our final annual audit report with the Committee.



## Prior year audit recommendations

As part of our annual audit procedures we will follow up the specific recommendations made within our prior year Annual Audit Reports. The recommendations from prior year are outlined below, along with the response from management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
<b>2022/23 Recommendations</b>			
1.	<p>A key mitigation against non-compliance with financial statement disclosure requirements is the completion of a detailed disclosure checklist by management in advance of the audit process.</p> <p>Grade 2</p>	<p>We recommended management regularly review Guidance Notes to Practitioners and other recommendations provided by the CIPFA Code in respect of the financial statement.</p> <p>We also recommend management to complete Code of Practice on Local Authority Accounting UK Disclosure Checklist while preparing Financial statement.</p>	<p>Management Response:</p> <p>The council will ensure that the requirements of the Code are fully reflected in the financial statements and consider the adoption of the checklist in light of best value.</p> <p>Responsible Officer: Head of Corporate Finance</p> <p>Implementation date: June 2026</p>



## Prior year audit recommendations (continued)

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
2	<p>As noted through our report, WOSAS has submitted financial statements significantly after the statutory deadline for a number of years.</p> <p>Grade 2</p>	<p>A clear management plan, agreed with those charged with governance and auditors, should be prepared to bring the organisation back into compliance with local government deadlines for submission of audited accounts. This must include planned and agreed Committee dates for key governance arrangements.</p>	<p>Management Response:</p> <p>A plan has been developed and shared with the auditors which targets compliance with the statutory deadlines for the 2025/26 financial statements.</p> <p>Responsible Officer: Head of Corporate Finance</p> <p>Implementation date: September 2026</p>



## Prior year audit recommendations (continued)

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3	<p>A number of key strategic documents were reported in 2021/22 to not be updated to reflect recent changes.</p> <p>These include:</p> <ul style="list-style-type: none"> <li>• Minute of Agreement</li> <li>• Business Plan</li> <li>• Service level Agreement</li> <li>• ICT Service Level Agreement</li> </ul> <p>Ongoing delays in addressing these issues increases the risk that the strategic objectives of the service are not delivered.</p> <p>Work remains ongoing in respect of management's review and update of key strategic and governance documents.</p> <p>Grade 2</p>	<p>Key strategic and governance documents should be updated to reflect the strategic objectives and direction of the organisation going forward.</p>	<p>Management Response:</p> <p>Work remains ongoing to review and update the key strategic and governance documents.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>September 2026</p>



## Prior year audit recommendations (continued)

2023/24 Recommendations			
No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1	<p>The Reserves policy was last reviewed and presented to the Joint Committee in March 2023, being considerably out with the Service's commitment to review the policy at least annually.</p> <p>Grade 2</p>	<p>The reserves policy should be subject to an annual review to ensure appropriate management of the Service's financial position, risk profile and to inform strategic decision making.</p>	<p>Management Response:</p> <p>The reserves policy will be reviewed and presented to the Joint Committee on an annual basis going forward.</p> <p>Responsible Officer:</p> <p>Head of Corporate Finance</p> <p>Implementation date:</p> <p>September 2026</p>
2	<p>The 2023/24 Annual Governance Statement outlines a number of key governance issues within the year, including the loss of the original legal agreement between Glasgow City Council and the relevant member authorities, and several IT matters at the Council which have impacted the Service. Each of these matters poses significant risk and exposure to the entity.</p> <p>Grade 1</p>	<p>Management should ensure actions are taken to strengthen the control environment in response to audit recommendations and ensure that learnings are taken from the incidents that occurred throughout 2023/24.</p>	<p>Management Response:</p> <p>Management will review the audit recommendations and implement any necessary changes.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>September 2026</p>

**F**

Prior year audit recommendations (continued)

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3	<p>The last meeting of the Joint Committee was held in August 2024, with nothing scheduled within the 18 months subsequent. Completion of our external audit was significantly delayed due to the lack of governance meetings.</p> <p>Grade 1</p>	<p>The Service should ensure frequent meetings are scheduled to ensure robust and effective governance arrangements are in place.</p>	<p>Management Response:</p> <p>Management will ensure that frequent meetings are scheduled going forward to ensure robust and effective governance. Dates are already scheduled for the remainder of 2026.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>March 2026</p>

**2024/25 Recommendations**

1	<p>The Committee should consider the level of reserves held against the <i>Service's requirements</i>.</p> <p>Grade 2</p>	<p>As part of their governance responsibilities, the Committee should ensure that the level of reserves held against the Service's requirements is reviewed on a regular basis.</p>	<p>Management Response:</p> <p>The reserves policy will be reviewed and presented to the Joint Committee on an annual basis going forward.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>September 2026</p>
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## F Prior year audit recommendations (continued)

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3	<p>The last meeting of the Joint Committee was held in August 2024, with nothing scheduled within the 18 months subsequent. Completion of our external audit was significantly delayed due to the lack of governance meetings.</p> <p>Grade 1</p>	<p>The Service should ensure frequent meetings are scheduled to ensure robust and effective governance arrangements are in place.</p>	<p>Management Response:</p> <p>Management will ensure that frequent meetings are scheduled going forward to ensure robust and effective governance. Dates are already scheduled for the remainder of 2026.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>March 2026</p>

### 2024/25 Recommendations

1	<p>The Committee should consider the level of reserves held against the <i>Service's requirements</i>.</p> <p>Grade 2</p>	<p>As part of their governance responsibilities, the Committee should ensure that the level of reserves held against the Service's requirements is reviewed on a regular basis.</p>	<p>Management Response:</p> <p>The reserves policy will be reviewed and presented to the Joint Committee on an annual basis going forward.</p> <p>Responsible Officer:</p> <p>Service Manager</p> <p>Implementation date:</p> <p>September 2026</p>
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## Additional audit information

### Introduction

In addition to the key areas of audit focus outlined within the plan, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

### Our responsibilities under auditing standards:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Service's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the going concern basis of accounting.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Read other information contained in the financial statements, the Joint Committee reporting appropriately addresses matters communicated by us

to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements.

- Maintaining auditor independence.

### Purpose and evaluation of materiality

- For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.
- Materiality determines the locations at which we conduct audit procedures, and the level of work performed on individual account balances and financial statement disclosures.
- The amount we consider material at the end of the audit may differ from our initial determination. At this stage it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit, we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.



## Additional audit information (continued)

### Audit Quality Framework/Annual Audit Quality Report

- Audit Scotland are responsible for applying the Audit Quality Framework across all audits. This covers the quality of audit work undertaken by Audit Scotland staff and appointed firms. The team responsible are independent of audit delivery and provide assurance on audit quality to the Auditor General and the Accounts Commission.
- We support reporting on audit quality by providing additional information including the results of internal quality reviews undertaken on our public sector audits. The most recent audit quality report can be found at: [Quality of public audit in Scotland: Annual report 2024/25 | Audit Scotland](#).
- EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details can be found in our annual Transparency Report: [EY UK 2025 Transparency Report](#).

### This report

This report has been prepared in accordance with Terms of Appointment Letter from Audit Scotland through which the Auditor General has appointed us as external auditor of the Service for financial years 2022/23 to 2026/27.

This report is for the benefit of the Joint Committee and is made available to the Auditor General and Audit Scotland (together "the Recipients").

This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or

circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

### Complaints

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with Stephen Reid who is our partner responsible for services under appointment by Audit Scotland, telephone 0131 777 2839, email [sreid2@uk.ey.com](mailto:sreid2@uk.ey.com). If you prefer an alternative route, please contact Anna Anthony, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

Should you remain dissatisfied with any aspect of our service, or with how your complaint has been handled, you can refer the matter to Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. Alternatively you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

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