

25 October 2023

Richard Leonard MSP, Convener Public Audit Committee  
Colin Beattie MSP, Chair of the Scottish Commission for Public Audit  
Scottish Parliament  
Edinburgh  
EH99 1SP

Dear Convener and Chair

### **Guidance for auditors on planning 2023/24 audits of public bodies**

Each year, Audit Scotland provides guidance to assist the auditors that I appoint under the Public Finance and Accountability (Scotland) Act 2000 in planning their annual audits of public bodies. I am pleased to advise for your information that the planning guidance for 2023/24 audits [www.audit-scotland.gov.uk/uploads/docs/um/pg\\_planning\\_audit\\_2324.pdf](http://www.audit-scotland.gov.uk/uploads/docs/um/pg_planning_audit_2324.pdf) has been published.

The planning guidance provides appointed auditors with an annual supplement to the Code of Audit Practice. While the Code describes the high-level framework of public audit in Scotland for the whole of the current five-year audit appointments, the planning guidance is of a more operational nature. The guidance applies to the audit of over 200 public bodies, including the Scottish Government, central government bodies, the NHS in Scotland, and further education colleges. Like the Code, it also applies to the auditors of local government bodies appointed by the Accounts Commission.

The guidance sets out the range of core annual audit activity and related outputs required, and the timescales for completing the audit in each sector. The target audit completion dates pay due regard to administrative dates set by the Scottish Government for producing the accounts and the statutory date for laying the audited accounts in Parliament. In summary, the audit completion dates are:

- *30 June 2024 for NHS boards.* This date is set to be consistent with the administrative date set by the Scottish Government for health boards to submit their audited accounts for inclusion within the consolidated accounts.
- *31 August 2024 for executive agencies and non-ministerial departments.* As for NHS boards, this date reflects production timescales of the Scottish Government consolidated accounts.
- *31 October 2024 for non-departmental public bodies and similar bodies.* These bodies are not included within the Scottish Government's consolidated accounts and so I have set a date of 31 October to allow sufficient time to arrange for their accounts to be laid before Parliament, and for me, should I decide to prepare any accompanying statutory report, by the statutory laying date of 31 December 2024.
- *31 December 2024 for colleges.* This is set to be consistent with the submission date set by the Scottish Funding Council.

Audit Scotland monitors auditors' performance in meeting these dates. In doing so, we are mindful that public audit delivery performance is still being impacted by the aftereffects of the pandemic, as well as wider challenges in the auditing profession. I have therefore advised auditors not to compromise on the achievement of high-quality audits or the wellbeing of audit staff even if that means the target dates not being met in some cases. This is consistent with the Financial Reporting Council, the UK audit regulator.

I hope the Committee and the Commission finds this information helpful.

Yours sincerely

Stephen Boyle  
Auditor General for Scotland