# Lanarkshire Valuation Joint Board

## 2024/25 Annual Audit Report

AUDIT SCOTLAND

**Prepared for Lanarkshire Valuation Joint Board and the Controller of Audit**

December 2025

# Contents



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# Key messages

### Audit of the 2024/25 annual report and accounts

1 All audit opinions stated that the annual accounts were free from material misstatement.

2 Two material adjustments were made to the accounts to reflect changes in classification of spend and a revised treatment of civil penalties, these are detailed in Exhibit 2. These adjustments had no impact on the Joint Board's outturn position.

3 All audit adjustments required to correct the financial statements were processed by Lanarkshire Valuation Joint Board.

### Wider scope

4 The Joint Board has a medium-term financial strategy in place which provides a framework for managing the significant financial challenges.

5 The Joint Board has effective and appropriate arrangements in place for securing Best Value.

# Introduction

## Purpose of the Annual Audit Report

**1.** The purpose of this Annual Audit Report is to report the significant matters identified from the 2024/25 audit of Lanarkshire Valuation Joint Board's annual accounts and the wider scope areas specified in the Code of Audit Practice (2021).

**2.** The Annual Audit Report is addressed to Lanarkshire Valuation Joint Board, hereafter referred to as 'the Joint Board' and the Controller of Audit, and will be published on Audit Scotland's website in due course.

## Appointed auditor and independence

**3.** Pauline Murray, of Audit Scotland, has been appointed as external auditor of the Joint Board for the period from 2022/23 until 2026/27. As reported in the Annual Audit Plan, Pauline Murray and the audit team are independent of the Joint Board in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. There have been no developments since the issue of the Annual Audit Plan that impact on the continued independence of the engagement lead or the rest of the audit team from the Joint Board, including no provision of non-audit services.

## Acknowledgements

**4.** We would like to thank the Joint Board and its staff, particularly those involved in preparation of the annual accounts, for their cooperation and assistance during the audit. We look forward to working together constructively over the remainder of the five-year audit appointment.

# Audit scope and responsibilities

## Scope of the audit

**5.** The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (ISA) (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement.
- An audit opinion on statutory other information published with the financial statements in the annual accounts, namely the Management Commentary, Annual Governance Statement and an opinion on the audited part of the Remuneration Report.
- Concluding on the financial sustainability of the Joint Board and a review of the Annual Governance Statement.
- Reporting on the Joint Board's arrangements for securing Best Value.
- Provision of this Annual Audit Report.

## Responsibilities and reporting

**6.** The Code of Audit Practice sets out the respective responsibilities of the Joint Board and the auditor. A summary of the key responsibilities is outlined below.

### Auditor's responsibilities

**7.** The responsibilities of auditors in the public sector are established in the Local Government (Scotland) Act 1973. These include providing an independent opinion on the financial statements and other information reported within the annual accounts, and concluding on the Joint Board's arrangements in place for the wider scope areas and Best Value.

**8.** The matters reported in the Annual Audit Report are only those that have been identified by the audit team during normal audit work and may not be all that exist. Communicating these does not absolve the Joint Board from its responsibilities outlined below.

### Lanarkshire Valuation Joint Board's responsibilities

**9.** The Joint Board has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety, and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.
- Preparation of annual accounts, comprising financial statements that give a true and fair view and other specified information.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

## National and performance audit reporting

**10.** The Auditor General for Scotland and the Accounts Commission regularly publish national and performance audit reports. These cover a range of matters, many of which may be of interest to the Joint Board. Details of national and performance audit reports published over the last year can be seen in Appendix 1.

# Audit of the annual accounts

## Main judgements

All audit opinions stated that the annual accounts were free from material misstatement.

Two material adjustments were made to the accounts to reflect changes in classification of spend and a revised treatment of civil penalties, these are detailed in Exhibit 2. These adjustments had no impact on the Joint Board's outturn position.

All audit adjustments required to correct the financial statements were processed by the Joint Board.

## Audit opinions on the annual accounts

**11.** The Joint Board's annual accounts were approved on 1 December 2025 and certified by the appointed auditor on XX December 2025. The Independent Auditor's Report is included in the Joint Board's annual accounts, and this reports that, in the appointed auditor's opinion, these were free from material misstatement.

**12.** As reported in the Independent Auditor's report, in my opinion as the appointed auditor:

- The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- The audited part of the Remuneration Report, Management Commentary and the Annual Governance Statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

## Audit timetable

**13.** The unaudited annual accounts and all working papers were received in accordance with the agreed audit timetable.

## Audit Fee

**14.** The audit fee for the 2024/25 audit was reported in the Annual Audit Plan and was set at £9,510. There have been no developments that impact on planned audit work required, therefore the audit fee reported in the Annual Audit Plan remains unchanged.

## Materiality

**15.** The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual accounts.

**16.** Broadly, the concept of materiality is to determine whether misstatements identified during the audit could reasonably be expected to influence the decisions of users of the annual report and accounts. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

**17.** Materiality levels for the Joint Board were determined at the risk assessment phase of the audit and were reported in the Annual Audit Plan, which also reported the judgements made in determining materiality levels. These were reassessed on receipt of the unaudited annual accounts. Materiality levels were updated and these can be seen in Exhibit 1.

### Exhibit 1
**2024/25 Materiality levels for Lanarkshire Valuation Joint Board**

| Materiality | Amount |
|---|---|
| **Materiality** – set at 2% of gross expenditure | £74,000 |
| **Performance materiality** – set at 75% of materiality. As outlined in the Annual Audit Plan, this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate further audit procedures are required. | £55,000 |
| **Reporting threshold** – set at 5% of materiality. | £3,500 |

Source: Audit Scotland

## Significant findings and key audit matters

**18.** ISA (UK) requires auditors to communicate significant findings from the audit to those charged as governance, which is the Joint Board.

**19.** The Code of Audit Practice also requires public sector auditors to communicate key audit matters. These are the matters that, in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

**20.** In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

**21.** The significant findings and key audit matters to report are outlined in Exhibit 2.

## Exhibit 2
### Significant findings and key audit matters

| Significant findings and key audit matters | Outcome |
|---|---|
| **1. Civil Penalties**<br><br>The Joint Board had recognised a £2.028 million debtor and £2.022 million creditor in the unaudited accounts in relation to civil penalties.<br><br>Civil penalties are issued where a person fails to comply with an assessor information notice within an outlined timeframe. When the requested information is returned within 14 days of the penalty first being issued, then the penalty is mitigated. When the information is not returned and civil penalties are collected, the Joint Board is responsible for passing the income (excluding any costs for administration) over to the Scottish Government.<br><br>The unaudited accounts recognised a debtor in the balance sheet of £2.028 million, reflecting the value of civil penalties that were outstanding to be paid at the year-end. A corresponding creditor of £2.022 million was also held, this reflected a mixture of monies paid and mitigation. The monies collected to date have not | Audit's view is that an agency relationship exists – the Joint Board are collecting the penalty income on behalf of the Scottish Government. The Joint Board does not set the amount of the penalty (this is done by the Scottish Government) and the Joint Board does not bear any credit risk in relation to these which indicates an agency relationship.<br><br>Where an agency relationship exists, the creditor recognised in the accounts should total the value of any monies collected in year, a portion of which will remain in the Joint Board's accounts to cover administration costs paid to the Scottish Government. The Joint Board does not require to recognise a debtor in relation to fines issued but not yet collected.<br><br>Income in relation to administration costs is valid and does not require to be adjusted.<br><br>Due to the significant value of civil penalties, we recommended that the Joint Board include an additional note to the accounts outlining the nature and value of the agency relationship – see Note 23 in the audited accounts. |

| Significant findings and key audit matters | Outcome |
|---|---|
| exceeded the administration costs therefore no monies have been paid over to the Scottish Government. | All audit adjustments required to correct this change in treatment were processed. This had no impact on the Joint Board's outturn position. |
| **2. Finance and Investment Income**<br>As part of our testing of expenditure transactions, it was identified that £0.122 million of interest received from the investment of revenue balances was included within the service expenditure line, effectively netting the balance off.<br>As this is investment income, as per the Code, we recommended that this should be shown on a separate line within the Comprehensive Income and Expenditure Statement (CIES) under 'Financing and Investment Income and Expenditure'. | An adjustment was made to the audited accounts to move the interest to a different line in the Comprehensive Income and Expenditure Statement This did not impact on the surplus reported.<br>A prior year restatement was also required, to reflect the updated net cost of services for 2023/24. Again, this did not impact on the surplus reported.<br>A restatement note has been included in the revised annual accounts to reflect the updated figures for 2023/24 – see Note 2 in the audited accounts. |

Source: Audit Scotland

## Qualitative aspects of accounting practices

**22.** ISA (UK) 260 also requires auditors to communicate their view about qualitative aspects of the body's accounting practices, including accounting policies, accounting estimates, and disclosures in the financial statements.

### Accounting policies

**23.** The appropriateness of accounting policies adopted by LVJB was assessed as part of the audit. These were considered to be appropriate to the circumstances of the Joint Board, and there were no significant departures from the accounting policies set out in the Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

### Accounting estimates

**24.** Accounting estimates are used in number of areas in the Joint Board's financial statements, including the valuation of the pension. Audit work considered the process management of the Joint Board has in place around making accounting estimates, including the assumptions and data used in making the estimates, and the use of any management experts. Audit work concluded:

- There were no issues with the selection or application of methods, assumptions, and data used to make the accounting estimates, and these were considered to be reasonable.

- There was no evidence of management bias in making the accounting estimates.

**Disclosures in the financial statements**

**25.** The adequacy of disclosures in the financial statements was assessed as part of the audit. The quality of disclosures was adequate, with additional levels of detail provided for disclosures around areas of greater sensitivity, such as the implementation of IFRS 16 and valuation of the pension liability.

## Significant matters discussed with management

**26.** All significant matters identified during the audit and discussed with the Joint Board's management have been reported in the Annual Audit Report.

## Audit adjustments

**27.** Audit adjustments were required to the financial statements to correct misstatements that were identified from the audit. Details of all audit adjustments greater than the reporting threshold of £3.5k are outlined in Exhibit 3.

### Exhibit 3
**Audit adjustments**

| Details | Financial statements lines impacted | Comprehensive Income and Expenditure Statement (CIES) | | Balance Sheet | |
|---|---|---|---|---|---|
| **Audit adjustments to financial statements** | | **Dr** | **Cr** | **Dr** | **Cr** |
| | | **£000** | **£000** | **£000** | **£000** |
| 1. As outlined in Exhibit 2, adjustments were required due to the agency relationship relating to civil penalties. | | | | | |
| | Short-term Debtors | | | | (2.028) |
| | Short-term Creditors | | | 2.023 | |
| 2. As outlined in Exhibit 2, adjustment to the CIES for investment income. | | | | | |
| | Service Expenditure | | (0.122) | | |

| Details | Financial statements lines impacted | Comprehensive Income and Expenditure Statement (CIES) | | Balance Sheet | |
|---|---|---|---|---|---|
| | Financing and Investment Income and Expenditure | 0.122 | | | |
| 3. The Short-term Debtors balance included £0.1 million in relation to taxation due to the timing of payments. This balance was to be moved however was not actioned until after the unaudited accounts were submitted. | | | | | |
| | Short-term Debtors | | | | (0.1) |
| | Cash and Cash Equivalents | | | 0.1 | |
| **Net impact on financial statements** | | **0.122** | **(0.122)** | **2.024** | **(2.029)** |
| **Audit adjustments in disclosures** | | | | | |
| 1. The statutory charge for the repayment of debt of £0.069 million or Right of Use depreciation of (£0.087 million) was not included in Note 19 to the accounts. Note 19 has been updated to include an additional line 'Statutory repayment of debt' for £0.069 million and 'charges for depreciation of NCA' has been updated from (£0.020 million) to (£0.107 million). | | | | | |
| 2. Note 12 to the Accounts 'Property, Plant and Equipment' was updated to include the Right of Use Asset of £0.551 million and the corresponding depreciation amount of £0.087 million, increasing depreciation per note 12 from £0.020 million to £0.107 million. As a result, the Net Book Value per note 12 of the accounts increased from £0.093 million to £0.557 million, ensuring consistency with the balance sheet. | | | | | |
| 3. The Joint Board received an updated pension report from its actuaries on 29 May 2025, which disclosed a more up-to-date pension asset value of £15.473 million. Due to the application of a ceiling cap on the pension asset, this did not impact the 2024/25 financial statements however Note 16 to the accounts 'Defined Benefit Pension Schemes' was updated to reflect the increase in pension asset of £0.185 million. | | | | | |
| 4. The remuneration report disclosures for R Pacitti in relation to salaries paid in the 2024/25 financial year was updated from £10,983 to £5,736 and the movement in accrued pension benefits since 31 March 2024 was updated from £347 to (£6,653) to ensure this was an accurate reflection of the position in year. | | | | | |

| Details | Financial statements lines impacted | Comprehensive Income and Expenditure Statement (CIES) | Balance Sheet |
|---|---|---|---|
| 5. The presentation of the Cash Flow Statement was revised to better reflect certain transactions. Lease payments of £0.069 million are now shown under Financing Activities, and interest received of £0.122 million is included within the Surplus on Provision of Services. Previously these were presented as two separate adjustments which previously netted to £Nil under Adjustments for Non-Cash Movements and Items that are Investing or Financing Activities.<br>There was no change to the Net Increase in Cash and Cash Equivalents reported as a result of these amendments. | | | |

Source: Audit Scotland

**28.** Management of the Joint Board processed audit adjustments for all other misstatements identified greater than the reporting threshold. As a result, there are no uncorrected misstatements to report.

## Significant risks of material misstatement identified in the Annual Audit Plan

**29.** Audit work has been performed in response to the significant risks of material misstatement identified in the Annual Audit Plan. The outcome of audit work performed is summarised in Exhibit 44.

**Exhibit 4**
**Significant risks of material misstatement to the financial statements**

| Risk of material misstatement | Planned audit response | Outcome of audit work |
|---|---|---|
| **Fraud caused by management override of controls**<br>Per ISA (UK) 240, this is a presumed risk that applies to all entities due to the recognition that management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively. | The audit team will:<br>• Evaluate the design and implementation of controls over journal entry processing.<br>• Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.<br>• Test journals entries, focusing on those that are assessed as higher risk. | Audit work performed found:<br>• The design of controls over journal processing were appropriate and these were implemented as intended.<br>• No inappropriate or unusual activity relating to the processing of journal entries was identified from discussions with individuals involved in financial reporting.<br>• No significant issues were identified from testing of journal entries. |

| Risk of material misstatement | Planned audit response | Outcome of audit work |
|---|---|---|
| | • Evaluate significant transactions outside the normal course of business.<br>• Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements.<br>• Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias. | • No significant issues were identified from transactions outside the normal course of business.<br>• The controls in place for identifying and disclosing related party relationships and transactions were adequate.<br>• No significant issues were identified with changes to methods and underlying assumptions used to prepare accounting estimates and there was no evidence of management bias.<br>**Conclusion**: no evidence of fraud caused by management override of controls. |

Source: Audit Scotland

## Risks of material misstatement

**30.** As part of our assessment of audit risks, we identified two further areas where we considered there to be risks of material misstatement to the financial statements. Based on our assessment of the likelihood and magnitude of risks, we did not consider these to represent significant risks. These areas were kept under review as part of our audit process and we have noted our findings below:

### Valuation of the pension liability

**31.** There is a significant degree of subjectivity in the measurement and valuation of the pension liability included in the annual accounts. The valuation is based on specialist and management assumptions and changes in these can result in material changes to the pension liability. We utilised the work of PwC as auditor expert in assessing the reasonableness of the methodology used and assumptions made by the Joint Board's actuary, Hymans Robertson LLP, in arriving at the IAS 19 pension valuation as at 31 March 2025.

**32.** In accordance with IFRIC14, the pension asset recognised within the financial statements was capped at the estimated future benefit to the Joint Board. Following review of the assumptions applied by the actuary in arriving at the asset ceiling cap, I am satisfied that it is in accordance with IFRIC14. The net pension asset was nil. An adjustment to Note 16 ‘Defined Benefit Pension Schemes’ was made following receipt of an updated report from Hymans Robertson – see Exhibit 43.

### Implementation of IFRS 16

**33.** From 1 April 2024, a new International Financial Reporting Standard, IFRS 16 came into effect for local government bodies. This represents a significant change in how lease arrangements are accounted for and disclosed in the annual accounts.

**34.** IFRS 16 introduces a new ‘Right of Use’ asset class to the balance sheet and also recognises the corresponding lease liability. This applies to all leases.

**35.** We have reviewed the accounting treatment of leases in the annual accounts, including associated disclosures, to ensure compliance with guidance.

**36.** Lanarkshire Valuation Joint Board made all IFRS 16 adjustments and disclosures for property – see Exhibit 43. We are satisfied that the overall estimate of the liability is not materially misstated.

## Prior year recommendations

**37.** There were no recommendations made in our 2023/24 annual audit report for follow up.

# Wider Scope

For less complex bodies, wider scope audit work considers the financial sustainability of the body and the services that it delivers over the medium to longer term, and the arrangements for securing Best Value.

### Conclusion

The Joint Board has a medium-term financial strategy in place but will continue to face significant financial challenges in the future. The Joint Board has a medium-term financial strategy which provides a framework for managing the significant financial challenges.

The Joint Board has appropriate arrangements in place for securing Best Value.

## Audit approach to wider scope and Best Value

### Wider scope

**38.** The Annual Audit Plan reported the Joint Board was considered to be a less complex body for the wider scope audit. Therefore, the wider scope audit does not cover all four wider scope areas and is instead limited to concluding on the financial sustainability of the Joint Board.

### Best Value

**39.** Under the Code of Audit Practice, the duty on auditors to consider the arrangements an audited body has in place to secure Best Value applies to audited bodies that fall within section 106 of the Local Government (Scotland) Act 1973, which the Joint Board does.

**40.** Consideration of the arrangements the Joint Board has in place to secure Best Value have been carried out alongside the wider scope audit.

## Conclusions on Financial Sustainability

**41.** The Joint Board is mainly funded by requisitions from its constituent members, North Lanarkshire Council and South Lanarkshire Council.

**42.** The Joint Board approved its 2024/25 budget in December 2023, with budget net expenditure of £4.008 million and a planned contribution of £0.4 million from the Joint Board’s reserves. This was reviewed and updated throughout the year, which resulted in a forecast transfer to reserves of £0.414 million.

**43.** The actual outturn reported for 2024/25 was net expenditure of £3.490 million and total funding income of £3.990 million, resulting in a net surplus position of £0.5 million and an underspend of £0.9 million against budget. The improved position was a result of ongoing underspends in employee costs (£0.788 million) and interest received on the Joint Board's revenue balances of (£0.078 million).

**44.** The audit work performed on the arrangements the Joint Board has in place for securing financial sustainability found that these were effective and appropriate. This judgement is evidenced by the Joint Board:

- making appropriate arrangements to develop medium-term financial plans. The Joint Board's budget for 2025/26 was approved in December 2024, including assumptions in relation to reduced Council contributions, pay award and pension contributions. The revised expenditure budget totals £4.082 million and is funded by reduced contributions from Councils and the budgeted use of reserves of £1 million.
- having a reserves strategy in place to manage the use of reserves if the required level of savings cannot be met. The Joint Board acknowledges the impact of the difficult financial climate on its constituent authorities and continues to seek to generate efficiencies in the provision of services and utilise reserves where appropriate.

**45.** Overall, the Joint Board's financial strategy provides assurance over the medium-term financial outlook and therefore the provision of services however will continue to face significant financial challenges in the future.

## The Joint Board has appropriate arrangements in place for securing Best Value

**46.** The Joint Board has a specific responsibility to ensure that arrangements have been made to secure best value.

**47.** An updated Strategic Workforce Plan was approved by the Management Team in March 2025. The plan includes:

- Wider environment and workforce challenges
- Analysis of the current workforce
- Planning for future challenges in relation to workstreams and staffing.

**48.** The Joint Board's service performance is measured by standard performance indicators agreed between the Scottish Government and the Scottish Assessors' Association. The Joint Board reports performance against its key performance indicator targets in the annual accounts:

- Of 2,080 new Council Tax entries added, 92% were completed within 3 months of the effective date against a target of 87%. 96% were completed within 6 months against a target of 92%.
- Of 1,020 alterations to the non-domestic valuation roll, 48% were completed within 3 months of the effective date against a target of 77% and 74% were completed within 6 months against a target of 92%. These targets were not met due to the challenges presented by the shortage of qualified staff, combined with the new processes in place to deal with non-domestic proposals and the requirement to provide draft valuations for 10% of the current valuation roll to the Scottish Government by the end of March 2025.

**49.** The audit work performed on the arrangements the Joint Board has in place for securing Best Value found these were effective and appropriate. This judgement is evidenced by:

- the Joint Board having well established and effective governance arrangements in place, with Best Value being a key aspect of the governance arrangements.
- the arrangements the Joint Board has in place to secure financial sustainability which help ensure the effective use of available resources.
- The Joint Board's performance information is accessible to all stakeholders, including service users via South Lanarkshire Council's committee website linked from the Joint Board's website.

# Appendix 1

## Supporting national and performance audit reports

| Report name | Date published |
|---|---|
| Local government budgets 2024/25 | 15 May 2024 |
| Scotland's colleges 2024 | 19 September 2024 |
| Integration Joint Boards: Finance and performance 2024 | 25 July 2024 |
| The National Fraud Initiative in Scotland 2024 | 15 August 2024 |
| Transformation in councils | 1 October 2024 |
| Alcohol and drug services | 31 October 2024 |
| Fiscal sustainability and reform in Scotland | 21 November 2024 |
| Public service reform in Scotland: how do we turn rhetoric into reality? | 26 November 2024 |
| NHS in Scotland 2024: Finance and performance | 3 December 2024 |
| Auditing climate change | 7 January 2025 |
| Local government in Scotland: Financial bulletin 2023/24 | 28 January 2025 |
| Transparency, transformation and the sustainability of council services | 28 January 2025 |
| Sustainable transport | 30 January 2025 |
| A review of Housing Benefit overpayments 2018/19 to 2021/22: A thematic study | 20 February 2025 |
| Additional support for learning | 27 February 2025 |
| Integration Joint Boards: Finance bulletin 2023/24 | 6 March 2025 |
| Integration Joint Boards finances continue to be precarious | 6 March 2025 |
| General practise: Progress since the 2018 General Medical Services contract | 27 March 2025 |
| Council Tax rises in Scotland | 28 March 2025 |

# Lanarkshire Valuation Joint Board

## 2024/25 Annual Audit Report

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