



External audit introduction – Highland and Western Isles Valuation Joint Board

Year ended 31 March 2017

21 November 2016

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External audit introduction

21 November 2016

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Dear Sirs

We at Grant Thornton are delighted to have been appointed as your external auditors for the 5 year period commencing 2016/17, and look forward to working with you. Our work will be undertaken in accordance with the Audit Scotland Code of Practice 2016, applying the "smaller body" exemptions within the code.

Team

Your engagement lead will be Joanne Brown. Joanne is the Head of our Public Sector Assurance team in Scotland, and will sign the accounts, as well as being the Engagement leader for Highland Council. Your audit manager will be Lindsay Robertson, an experienced Audit Senior Manager with significant Local Government experience who will also manage the Highland Council audit.

Clients

We had a significant Local Government portfolio in the cycle that is just completed, and worked with Inverclyde Council, Midlothian Council and Stirling Council. In addition we had a notable Central Government portfolio with a range of clients including SportScotland, Visit Scotland and Scottish Legal Aid Board. We are the incoming auditors on Highland Council, NHS Highland, Highland Pension Fund, Dumfries & Galloway Council, NHS Dumfries & Galloway and Dumfries and Galloway Pension Fund and will be working closely with the Councils and the Health Boards.

Logistics

We are currently in the process of agreeing a timetable for the audit, and will bring our external audit plan addressed to those charged with Governance to the next Board meeting, and anticipate our timelines will remain similar to prior years, and dual run with the Council. We have held a handover meeting with Audit Scotland as your previous auditors, and have reviewed the prior year audit file to gain comfort over opening balances. We have also held initial meetings with the finance team at Highland Council and specifically covered the Valuation Board.

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Yours faithfully

Joanne Brown

Chartered Accountants

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