

## 55895 Local Financial Returns (LFRs)

I am requesting the following information in relation to your council's LFR Series returns and financial reporting for the year 2023/24:

A copy of the council's LFR return for 2023/24, submitted to the Scottish Government.

[The 2023/24 submitted return is attached.](#)

Any internal guidance, documentation, or mapping tables used to reconcile the LFR return to the council's published annual accounts.

[The LFR procedure note is attached. The LFR return is produced manually however parts of the process are automated, with cost centres and accounts mapped to the required LFR categories.](#)

Any internal reconciliation working papers or processes used to derive the LFR submission from your financial ledger or budget monitoring systems.

[The LFR procedure note is attached. The LFR return is produced manually however parts of the process are automated, with cost centres and accounts mapped to the required LFR categories.](#)

Any correspondence or feedback received from the Scottish Government or Audit Scotland in relation to your LFR submission.

[This is included in the 'Queries' worksheet of the attached 2023/24 return.](#)

- a. If this information does not exist or cannot be provided within cost limits, please confirm whether:
  - The LFR return is produced manually or through automation
  - The council holds any mapping between its internal budget structure and the LFR Series categories.

[Not applicable.](#)