

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
Council : 25 November 2009

Subject : KPMG LLP – 2008/09 Audit - Final Report to Members

1. Subject

- 1.1** The purpose of this report is to advise Council of the findings in relation to KPMG LLP'S final report to Members on the completion of their 2008/09 audit.

2. Background

- 2.1** KPMG LLP have completed their audit of the Council's 2008/09 annual accounts and have now signed them. The audited abstract of accounts was submitted to and approved by Council on 28 October 2009.
- 2.2** KPMG LLP is required to report to Members at the conclusion of their audit and the full report is appended.

3. Main Issues

- 3.1** The report is intended to inform Members of key issues arising during the audit and to assist Members in fulfilling their obligations in respect of governance, performance management and the stewardship of public funds.
- 3.2** An executive summary is provided on pages 2 - 3 of the report. Further detail is provided in pages 4 - 28 with an action plan, including agreed management responses, presented in pages 29 – 30.
- 3.3** The action plan includes 13 recommendations which are graded as follows:
- | | | |
|-----------------------|-----|---------------------------------|
| Grade 1 – Significant | - 5 | (recommendations 1, 2, 3, 5, 7) |
| Grade 2 – Material | - 3 | (recommendations 4, 6, 9) |
| Grade 3 – Minor | - 1 | (recommendation 8) |
- 3.4** Appropriate management responses, which have been agreed with the auditor, have been included within the action plan, together with details of targeted date for implementation of each recommendation. Actions are on track to implement all the recommendations by their targeted dates.

4. Personnel Issues

- 4.1** There are no personnel issues.

5. Financial Implications

- 5.1** There are no financial implications.

6. Risk Analysis

- 6.1** The risks identified in the report have been addressed through the recommendations in the Action Plan, referred to above.

7. Conclusion & Officers' Recommendation

- 7.1** The Council has received an unqualified audit opinion on the accounts for 2008/09. The Report to Members includes comment on the significant accounting issues faced and provides an outlook of future financial reporting issues.
- 7.2** Members are asked to note the findings of the 2008/09 audit and to refer the action plan to the Audit & Performance Review Committee for their consideration

Joyce White
Executive Director of Corporate Services
Date: 10 November 2009

Wards Affected:	All
Appendix:	KPMG LLP'S Report to Members
Background Papers :	Report on Audited Accounts – Council 28 October 2009
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