

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
Audit and Performance Review Committee: 11 December 2013

Subject: Audit Scotland – Annual Report on the 2012/13 Audit

1. Subject

- 1.1** The purpose of this report is to advise Members of the findings in relation to the external auditor's final report to Members on the completion of their 2012/13 audit.

2. Recommendations

- 2.1** Members are asked to consider the findings of the 2012/13 audit and to note that the report was presented to Council on 30 October 2013.

3. Background

- 3.1** Audit Scotland has completed its audit of the Council's 2012/13 annual accounts and have now signed them.
- 3.2** Audit Scotland is required to report to Members at the conclusion of its audit for 2012/13 and the full report is appended. The report was presented to Council on 30 October 2013 where Members referred it onto this Committee for further scrutiny and consideration.

4. Main Issues

- 4.1** 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.
- 4.2** A representative from Audit Scotland will be in attendance at the Committee to present the findings of the audit and to answer any Members' questions.
- 4.3** The key messages and headline information are provided on pages 4 to 5 of the report. Further detail is provided in pages 6 to 36 with an action plan, including agreed management responses, presented on pages 38 to 40.
- 4.4** The report identifies 7 key risk areas together with management responses, which have been agreed with the auditor, detailed within the action plan, together with targeted dates for implementation of each agreed management action.

5. People Implications

- 5.1** There are no people implications.

6. Financial Implications

- 6.1** Other than the financial position detailed regarding the Financial Statements, there are no financial implications in connection with the preparation of this report.

7. Risk Analysis

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

8. Equalities Impact Assessment (EIA)

- 8.1** There was no requirement to carry out an equality impact assessment.

9. Consultation

- 9.1** The views of Legal Services have been requested on this report and have advised there are neither any issues nor concerns.

10. Strategic Assessment

- 10.1** Sound financial practice are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan. This report forms part of the financial governance of the Council.

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Angela Wilson
Executive Director of Corporate Services
Date: 11 November 2013

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Appendix:	Audit Scotland: Annual Report on the 2012/13 Audit
Background Papers:	None
Wards Affected:	None