

WEST DUNBARTONSHIRE COUNCIL**Report by Strategic Lead – Resources****Audit Committee: 12 June 2019**

**Subject: Audit Scotland report: West Dunbartonshire Council:
Management Report 2018/19 - May 2019****1. Purpose**

- 1.1** The purpose of this report is to provide Committee for information a report which has been received from our external auditors – Audit Scotland – and to provide information to Members as to management actions implemented following receipt of this report.

2. Recommendations

- 2.1** The Committee is invited to note the report and the agreed improvement actions.

3. Background

- 3.1** Part of the planned work of Audit Scotland as the Council's external auditors, which was described in their report to this Committee on 20 March 2019, is to produce a management report on financial governance.
- 3.2** This report contains a summary of the key issues identified during the interim audit work carried out by the external auditors. This work included testing of key controls within financial systems to gain assurance over the processes and systems used in preparing the annual accounts.

4. Main Issues

- 4.1** Representation from the Audit Scotland team will be in attendance at the Committee to present the report and to answer questions.
- 4.2** The report states at paragraph 4 that the auditors have identified several control weaknesses as summarised at Exhibit 1, where management response, responsible officer and target date are also included.

5. People Implications

- 5.1** The people issues arising from this report are in relation to implementing improved processes in a number of systems and can be implemented from within existing resources.

6. Financial and Procurement Implications

6.1 There are no financial or procurement implications arising from this report.

7. Risk Analysis

7.1 Failure to address the recommendations outlined in the report could impact on the final audit opinion awarded to the Council in respect of the audit in future financial years.

8. Equalities Impact Assessment (EIA)

8.1 There are no equalities issues arising from this report.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads.

10. Strategic Assessment

10.1 The report is for noting and, therefore, does not directly affect any of the strategic priorities.

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Date: 28 May 2019

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Appendices: Audit Scotland report: West Dunbartonshire Council:
Management Report 2018/19/

Background Papers: None

Wards Affected: All Wards