

# WEST DUNBARTONSHIRE COUNCIL

## Report by Chief Executive

**Audit and Performance Review Committee : 20 December 2006**

---

**Subject : Audit Scotland – 2005/06 Audit - Final Report to Members**

### **1. Subject**

- 1.1** The purpose of this report is to advise Committee of the findings in relation to Audit Scotland's final report to members on the completion of their 2005/06 audit

### **2. Background**

- 2.1** Audit Scotland have completed their audit of the Council's 2005/06 Annual accounts and have now signed them. The audited abstract of accounts was submitted to and approved by Council on the 25 October 2006.
- 2.2** This report was not received from Audit Scotland in time to be presented to the same Council meeting as the audited accounts on the 25 October 2006 and accordingly this report will also now be presented to the full Council meeting held later today.
- 2.3** The Audit & Performance Review Committee on the 20 September received a report from Audit Scotland in relation to their responsibilities under the International Standard on Auditing 260 and this report provides further information on the matters highlighted in that report.

### **3. Main Issues**

- 3.1** The report is intended to inform Committee of key issues arising during the audit and to assist Committee in fulfilling their obligations in respect of governance and the stewardship of public funds. However as the Best Value and Community Planning Audit includes commentary on governance and performance, this report only sets the key findings arising from the audit of the 2005/06 financial statements.
- 3.2** Following the retrial of Angela Cassels, Fiona Kordiak, Acting Director of Audit (Local Government), Audit Scotland will be in attendance to present the findings of the audit.
- 3.3** A summary of the Key messages is provided on pages 2-3 of the report. Further detail is provided in pages 4-16 with final remarks provided on page 17.

**4. Personnel Issues**

4.1 There are no personnel issues.

**5. Financial Implications**

5.1 There are no financial implications.

**6. Conclusion**

6.1 The Council has received an unqualified audit opinion on the accounts for 2005/06. The Report to members includes comment on the significant accounting issues faced and provides an outlook of future financial reporting issues.

**7. Recommendation**

7.1 **The Committee is asked to note the findings of the 2005/06 audit as detailed in Audit Scotland's report to Members.**

**David McMillan**

**Chief Executive**

**Date: 13 December 2006**

---

**Wards Affected:** All

**Background Papers :** Final report to Members 2005/06 – Council 20 December 2006  
Report on Audited Accounts – Council 25 October 2006  
Report of Audit of Final Accounts – Audit & Performance  
Review Committee 20 September 2006

**Person to Contact :** David Connell, Head of Finance. Garshake Road  
E-mail : [david.connell@west-dunbarton.gov.uk](mailto:david.connell@west-dunbarton.gov.uk)