

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
COUNCIL : 26 November 2008

Subject : KPMG LLP – 2007/08 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 2007/08 audit.

2. Background

2.1 KPMG LLP have completed their audit of the Council's 2007/08 annual accounts and have now signed them. The audited abstract of accounts was submitted to and approved by Council on 29 October 2008.

2.3 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 1 - 2 of the report. Further detail is provided in pages 3 - 28 with an action plan, including agreed management responses, presented in pages 29 – 33.

3.3 The action plan includes 13 recommendations which are graded as follows

Grade 1 – Significant	- 3	(recommendations 3, 7, 13)
Grade 2 – Material	- 10	(recommendations 1, 2, 4, 5, 6, 8, 9, 10, 11, 12)
Grade 3 – Minor	- 0	(recommendation 0)

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 Implications

4.1 None.

5. Financial Implications

5.1 None.

6. Risk Analysis

6.1 There is no requirement for a risk analysis.

7. Conclusion

7.1 The Council has received an unqualified audit opinion on the accounts for 2007/08. The Report to Members includes comment on the significant accounting issues faced and provides an outlook of future financial reporting issues.

8. Recommendation

8.1 Members are asked to note the findings of the 2007/08 audit and to refer the action plan to the Audit & Performance Review Committee for their consideration.

Joyce White
Executive Director of Corporate Services
Date: November 2008

Wards Affected:	All
Appendix:	KPMG LLP'S Report to Members
Background Papers :	Report on Audited Accounts – Council 29 October 2008
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