

# **WEST DUNBARTONSHIRE COUNCIL**

## **Report by Chief Executive**

**Council : 20 December 2006**

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

### **1. Subject**

- 1.1** The purpose of this report is to advise Members 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** Audit Scotland is required to report to Members at the conclusion of their audit and their report is appended
- 2.3** 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. As a result, this report was also presented to the Audit & Performance Review Committee meeting held earlier today at which officers from Audit Scotland were in attendance to present their findings.

### **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 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** 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.
- 3.3** Audit Scotland have not included an action plan within the report but have confirmed that they have obtained assurances from officers that action to address recommendations made within a number of reports that were issued throughout the year will be taken as appropriate. Progress on implementing all outstanding recommendations is regularly reported to the Audit & Performance Review Committee.
- 3.4** This is the final year of Audit Scotland's appointment to the audit of West Dunbartonshire Council. KPMG have been appointed for the five year period to 2010/11.

#### **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** Members are asked to note the findings of the 2005/06 audit as detailed in Audit Scotland's report to Members.

**David McMillan**  
**Chief Executive**  
**Date: 12 December 2006**

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**Wards Affected:** All

**Appendix:** Audit Scotland's Report to Members

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

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