

WEST DUNBARTONSHIRE COUNCIL
Report by Executive Director of Corporate Services
Council : 24 November 2010

Subject : KPMG LLP – 2009/10 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 2009/10 audit.

2. Background

2.1 KPMG LLP have completed their audit of the Council's 2009/10 annual accounts and have now signed them. The audited abstract of accounts was submitted to and approved by Council on 27 October 2010.

2.2 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 2 - 3 of the report. Further detail is provided in pages 4 - 30 with an action plan, including agreed management responses, presented in pages 31 – 32.

3.3 The action plan includes 5 recommendations which are graded as follows:

Grade 1 – Significant	- 0
Grade 2 – Material	- 5
Grade 3 – Minor	- 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.

3.5 Members attention is drawn to recommendation 2 regarding the Audit Scotland report “ Roles and working relationships are you getting it right ? ” and note that in addition to the actions outlined in the management response, this report was also presented to and considered by Council at its meeting on 27 October 2010.

3.6 This report is addressed to all Members of the Council and, as such, it is presented to full Council. In previous years, Council, after consideration, has referred the report to the Audit & Performance Review Committee for scrutiny. Given that the next Audit & Performance Review Committee is not until January 2011, it was felt to be more advantageous to present it to this month's Committee in advance of consideration by Council at this meeting.

4. Personnel Issues

4.1 There are no personnel issues.

5. Financial Implications

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

6. Risk Analysis

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

7 Equalities Impact

7.1 No significant issues are identified at this stage regarding potential equality impact in connection with the preparation of this report.

8. Conclusion and Recommendation

8.1 The Council has received an unqualified audit opinion on the accounts for 2009/10. The Report to Members includes comment on the significant accounting issues faced and provides an outlook of future financial reporting issues.

8.2 Members are asked to consider the findings of the 2009/10 audit and note that the complete report was considered by The Audit & Performance Review Committee on 10 November 2010.

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Joyce White
Executive Director of Corporate Services
Date: 10 November 2010

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Appendix: KPMG LLP'S Report to Members

Background Papers : None

Wards Affected: All