

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Executive

Audit and Performance Review committee – 21 June 2006

Subject : Appointment of External Auditor

1. Purpose of Report

- 1.1 To advise the Council of the outcome of the audit tender exercise conducted by the Accounts Commission for Scotland in respect of the financial years 2006/07 to 2010/11.

2. Background

- 2.1 The statutory appointment of the External Auditor by the Accounts Commission for Scotland is generally for a period of five years. The present appointment of Audit Scotland expires on the completion of the audit of the 2005/06 Final Accounts.
- 2.2 The audit tender exercise was aimed at selecting a number of firms of chartered accountants that, alongside Audit Scotland's own audit teams, will undertake the wide range of public sector audits throughout Scotland. The selection process included both appraisals of written tenders and presentations from the shortlisted firms.

3. Matters Arising

- 3.1 KPMG has been appointed to carry out the audit of West Dunbartonshire Council with effect from the financial year commencing 1st April 2006.
- 3.2 Across all sectors, the successful private firms will undertake around 37% of the total audit portfolio.

4. Personnel Issues

- 4.1 There are no personnel issues.

5. Financial Implications

- 5.1 Appropriate budgetary provision has been made within the 2006/07 General Services Revenue Budget.

6. Recommendation

6.1 Members are asked to note the appointment of KPMG as detailed in para 3.1.

Tim Huntingford
Chief Executive.

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Background Papers:

Wards Affected: