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The Provost and Members
West Dunbartonshire Council
Garshake Road
Dumbarton
G82 3PU

Controller of Audit
Audit Scotland
18 George Street
EDINBURGH

Ladies and Gentlemen

Report on the audit for the year ended 31 March 2006

I have now completed my audit of the council's accounts for the year ended 31 March 2006.

As part of my responsibilities as external auditor to the council I am required to submit, at the conclusion of each year's audit, a final report addressed both to the members of the council and to the controller of audit.

This report aims to summarise all significant matters which have arisen during the course of the audit and which I feel are worthy of members' attention.

I have pleasure in attaching my final report on the council's audit for the year to 31 March 2006, which will be submitted to the next meeting of the council.

In due course this report will be published on our website (www.audit-scotland.gov.uk), along with all other local authority final reports for 2005/06.

I should like to take this opportunity to thank the chief executive and his staff for their assistance during the course of the audit.

Yours faithfully



Angela Cassels
Assistant Director of Audit (Local Government)

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