

ANGUS COUNCIL

AUDIT SUB-COMMITTEE – 26 October 2004

EXTERNAL AUDIT REPORTS

REPORT BY DIRECTOR OF FINANCE

ABSTRACT

This report presents the External Audit reports issued since the last Audit Sub-Committee.

1. RECOMMENDATIONS

It is recommended that the Audit Sub-Committee:-

- a) Note the External Audit reports ([Appendix 1](#) & [2](#))
- b) Provide any commentary considered appropriate at this time

2. ROLE OF THE AUDIT SUB-COMMITTEE

The terms of reference of the sub-committee involve consideration of external audit reports and copies of the External Audit Reports issued since the last Audit Sub-Committee date are attached.

It is therefore recommended that members note the content of the reports, provide any commentary and note that External Audit will follow up the report in due course.

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

4. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from this report.

5. CONSULTATION

The Chief Executive, Director of Law and Administration and External Audit have been consulted in the preparation of this report.

David S Sawers
Director of Finance

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.