REPORT NO. 125/11

ANGUS COUNCIL

SCRUTINY & AUDIT SUB-COMMITTEE – 15 February 2011

EXTERNAL AUDIT REPORTS

REPORT BY HEAD OF FINANCE

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

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Sub-Committee:-

a) Note the report
b) Provide any commentary considered appropriate at this time

2. ROLE OF THE SCRUTINY & AUDIT SUB-COMMITTEE

The terms of reference of the sub-committee involve consideration of external audit reports and a copy of the Risk Assessment, Annual Audit Plan and Fee Proposal 2010/11 report is presented at Appendix I.

It is therefore recommended that members note the content of the report and provide any commentary considered appropriate.

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report. The proposed fee shows a reduction of £7,035 (2.5%) on last year which is to be welcomed and is in keeping with Audit Scotland’s intention to reduce the cost of audit. The fee cost can be contained within the Council’s 2011/12 revenue budget.

4. HUMAN RIGHTS IMPLICATIONS

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

5. CONSULTATION

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

6. EQUALITIES IMPLICATIONS

The issues contained in the report fall within an approved category that has been confirmed as exempt from an equalities perspective.

Ian Lorimer
Head 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.

JW/28 January 2011