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 following report is appended

- Angus Council – Improving Public Sector Purchasing Follow Up

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

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

4. RISKS

This report does not require any specific risk issues to be addressed

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from 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.

7. CONSULTATION

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

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.

DV/ 30 August 2011