

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 4 April 2013

EXTERNAL AUDIT REPORTS

REPORT BY HEAD OF FINANCE

ABSTRACT

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

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:-

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

2. ROLE OF THE SCRUTINY & AUDIT COMMITTEE

The terms of reference of the committee involve consideration of reports and plans submitted by the external auditor. A copy of the following report is appended:

- [Angus Council Annual Audit Plan 2012-13](#)

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. The auditor's report contains details of their proposed fee for the 2012/13 audit and this can be contained in the 2013/14 Other Services revenue budget.

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.

Fin/SC/ 12 March 2013