

ANGUS COUNCIL

SCRUTINY & AUDIT SUB-COMMITTEE – 17 November 2009

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 reports
- 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 copies of the following reports are presented for consideration:-

Appendix I	Report to Members
Appendix II	Angus Audit Progress Report

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

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, 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/27 October 2009