

**ANGUS COUNCIL**

**SCRUTINY & AUDIT COMMITTEE – 22 AUGUST 2017**

**AUDIT SCOTLAND REPORT – EXTERNAL AUDIT PROGRESS UPDATE**

**REPORT BY THE HEAD OF CORPORATE FINANCE**

**ABSTRACT**

This report presents for the Committee's interest a short update on the progress with the 2016/17 External Audit which is relevant to the business of the Council and role of this Committee.

**1. RECOMMENDATION**

It is recommended that the Committee reviews the update report attached as Appendix 1 noting that the Audit Manager will attend the Committee to answer any questions.

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME AGREEMENT/COPORATE PLAN**

This report doesn't contribute directly to any of the local outcome(s) contained within the Angus Community Plan and Single Outcome Agreement 2013-2016 but it is a key part of the Council's overall governance arrangements and thus makes a contribution towards all of the outcomes the Council is trying to achieve.

**3. PROPOSALS**

The terms of reference of the committee involve consideration of relevant reports published by Audit Scotland. An update on the progress with the 2016/17 External Audit is appended.

Members of the Committee are asked to review the update and seek clarification on any issues if appropriate.

Please note that the "role of boards" review in sections 3 to 7 of the Appendix concerns the Council's committee governance framework.

**4. FINANCIAL IMPLICATIONS**

There are no financial implications arising from this report.

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

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List of Appendices:

1. Progress Update on External Audit as at August 2017