AGENDA ITEM NO 18

REPORT NO 421/17

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 21 NOVEMBER 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 from the Council's External Auditor 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 LOCAL OUTCOMES IMPROVEMENT PLAN/CORPORATE PLAN

This report does not contribute directly to any of the local outcome(s) contained within the Angus Local Outcomes Improvement Plan and Locality Plans 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 from External Audit is appended.

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

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.

REPORT AUTHOR: IAN LORIMER

EMAIL DETAILS: <u>Finance@angus.gov.uk</u>

List of Appendices:

1. Progress Update on External Audit as at November 2017