

ANGUS COUNCIL

MINUTE of SPECIAL MEETING of the **SCRUTINY AND AUDIT COMMITTEE** held remotely on Tuesday 24 November 2020 at 3.24 pm.

Present: Councillors ALEX KING, BILL DUFF, JULIE BELL, BRIAN BOYD, KENNY BRAES, COLIN BROWN BEM, LYNNE DEVINE, BEN LAWRIE, MARK MCDONALD, IAN MCLAREN, BOB MYLES, MARK SALMOND and BETH WHITESIDE.

Councillor KING, Convener, in the Chair.

1. APOLOGIES/SUBSTITUTES

There were no apologies intimated.

2. DECLARATIONS OF INTEREST

There were no declarations of interest made.

3. ANGUS COUNCIL ANNUAL ACCOUNTS 2019/20 AND ANNUAL AUDIT REPORT TO MEMBERS

With reference to Article 10 of the minute of meeting of this Committee of 24 September 2019, there was submitted Joint Report No 291/20 by the Chief Executive and the Director of Finance, providing Audit Scotland's Annual Audit Report to Members on the 2019/20 Audit of Angus Council, Robert and William Strang Mortification and Angus Council Charitable Trust and requesting members of the Committee to approve the 2019/20 Audited Annual Accounts of Angus Council, Robert and William Strang Mortification and Angus Council Charitable Trust, for signature.

The Council's unaudited Annual Accounts for financial year 2019/20 had been submitted to the Controller of Audit by the Council's appointed External Auditors in accordance with the statutory deadline of 30 June 2020.

The Auditor's Report highlighted the strong progress made in addressing the actions from the 2018/19 Audit Report to Members and identified a number of new actions for the Council to consider. The independent and external perspective was helpful and work was in hand to address these actions as outlined in the action plan, attached as Appendices 1a & 1b to the Auditor's Report. Attached as Appendices A and B to the Report was Audit Scotland's Annual Report on the 2019/20 audit.

The unaudited accounts presented to this Committee on 25 August 2020 had been amended for a small number of audit adjustments and details of the main movements were set out in Appendix C to the Report.

In terms of the Robert and William Strang Mortification and Angus Council Charitable Trust 2019/20 Annual Accounts, including Audit Certificate, the statutory deadline for the submission of the draft accounts for audit of 30 June 2020, had been achieved. The statements were prepared in accordance with the Charity Statement of Recommended Practice. The audits would be completed with the issue of the unqualified audit opinions on 24 November 2020 subject to the Scrutiny and Audit Committee approving the Accounts for signature. The audited accounts would be presented to a meeting of the Trustees in December.

Gillian Woolman, Assistant Director, Audit Scotland thereafter provided a detailed overview of the Angus Council 2019/20 Annual Audit Report.

The Director of Finance also provided a brief summary of the Report.

Members raised questions in relation to non-current assets and council housing stock revaluation; statutory adjustments; the judicial review impact on common good assets; Equality Impact Assessments and equalities data; community empowerment and engagement, and the Voluntary Severance Scheme Payback period and in response heard from the Director of Finance, the Service Lead (Finance) and Mrs Woolman.

Having heard a number of members thank the officers and auditors, and the Director of Finance pay tribute to his team for all their hard work during this challenging time, the Committee agreed:-

- (i) to note the content of Audit Scotland's Annual Audit Report to Members, attached as Appendices A and B to the Report;
- (ii) to approve, for signature, in accordance with the Local Authority Accounts (Scotland) Regulations 2014, the 2019/20 Audited Annual Accounts of Angus Council; Robert and William Strang Mortification and Angus Council Charitable Trust;
- (iii) to note the summary of the main movements within the Angus Council Audited Annual Accounts, attached as Appendix C to the Report; and
- (iv) to note the key messages and the 2019/20 action plan within the Annual Audit Report to Members.