

**CIPFA - AUDIT COMMITTEE PRINCIPLES IN LOCAL AUTHORITIES IN  
SCOTLAND.**

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**1. SUMMARY**

At the last meeting of the CIPFA Directors of Finance Section the outcome from an initial consultation on Audit Committee Principles in Local Authorities in Scotland - A Guidance Note was considered. As a direct consequence of that consultation, the document has been modified and now includes a practical matrix to enable local authorities to assess the extent to which audit committee principles are being delivered. In addition, the document has been restructured to distinguish clearly between guidance and additional explanatory material. (See Attached)

**2. RECOMMENDATIONS**

2.1 The attached report is for comment.

**3. DETAILS**

3.1 Against a general background of increased awareness and growing interest in this document, the Section decided, exceptionally, to enter a further period of consultation to allow all interested stakeholders a further opportunity to comment on the modified document.

3.2 You are therefore formally invited to comment on the modified document, a copy of which is attached.

3.3 In particular, responses are invited to the two questions below.

1. Do you agree that the Audit Committee Principles Matrix is a complete and useful addition to the guidance?
2. Do you agree that the restructured document, to incorporate the audit committee remit and the matrix, enables a distinction between the guidance and additional material?

3.4 All comments are to be returned to CIPFA for the Friday 12 December 2003. You can return any comments you may have on the attached document by email to [ian.nisbet@argyll-bute.gov.uk](mailto:ian.nisbet@argyll-bute.gov.uk) At the Audit Committee meeting Friday 28 November it is hoped to be able to distribute any comments gathered.

**4. CONCLUSIONS**

All responses will be collated and returned to CIPFA. Reports pertinent to the role of the Audit Committee will continue to be brought to the attention of the Audit Committee.

<b>5.</b>	<b>IMPLICATIONS</b>	
5.1	Policy:	None
5.2	Financial:	None
5.3	Personnel:	None
5.4	Legal:	None
5.5	Equal Opportunities:	None

For further information please contact Ian Nisbet, Internal Audit Manager (01546 604216)

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Internal Audit Manager 31 October 2003.  
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