

**MINUTES of MEETING of AUDIT COMMITTEE held in the THE MARRIAGE ROOM, 25 WEST
KING STREET, HELENSBURGH
on THURSDAY, 29 SEPTEMBER 2005**

Present: Councillor Gary Mulvaney (Chair)

Councillor Donald MacMillan	Councillor John Tacchi
Councillor John McAlpine	Ian Ross (V-Chair)
Councillor Elaine Robertson	

Also Present: Councillor Ronald Kinloch

Attending: Bruce West, Head of Strategic Finance
Kirsty McLean, Chief Executives Department
Sandra McGlynn, Democratic Services Officer
Angela Cassels, Audit Scotland
David Jamieson, Audit Scotland
Ian Bell, Audit Scotland

The Chair welcomed everyone to the meeting and extended a special welcome to Angela Cassels, David Jamieson and Ian Bell from Audit Scotland.

1. APOLOGIES FOR ABSENCE

There were no apologies for absence.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. AUDIT OF ACCOUNTS 2004-2005

The Committee heard from Angela Cassels, Audit Scotland regarding the Statement of Auditing Standard 610 and the Independent Auditor's Report. She advised that her Auditor's report on the Council's financial statements concluded that the financial statements present fairly the Council's financial position at 31 March 2005 and its income and expenditure for the year then ended. In her view, there were six issues which required to be brought to the Council's attention which the Audit Committee discussed.

Decision

It was noted that the final Audit of Accounts would be submitted to the Council meeting in November once the Audit Certificate had been received and that the points raised within the Auditors Report would be followed up by the Head of Strategic Finance.

(Ref: Statement of Auditing Standards 610 letter and Independent Auditor's Report dated 30 September 2005, submitted)

