

AUDIT OF ACCOUNTS 2005/2006 – ANNUAL ACCOUNTS

1. SUMMARY

Audit Scotland has completed its audit of the Council's Accounts for the year to 31st March 2006. The Annual Accounts (Unaudited) along with the International Standard on Auditing 260 (ISA260) were presented at the last Audit Committee meeting for review. On the 15th of November 2006 together with the Audit Certificate which contained no qualifications, the Certified Accounts and letter to Members were noted by the Council.

2. RECOMMENDATIONS

2.1 The contents of this report are noted and agreed by the Audit Committee.

3. DETAILS

3.1 As requested by the Audit Chairman the Action Plan extracted from the letter to Members is provided in Appendix 2.

4. CONCLUSIONS

4.1 External audit recommendations contained within the members report will be monitored with progress reported to the Audit Committee.

5. IMPLICATIONS

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).
Ian Nisbet, Internal Audit Manager. 30th November 2006. 30Novfinalreport30Nov.