
**AUDIT SCOTLAND/ACCOUNTS COMMISSION – STATUTORY
REPORT/FINDINGS**

1.0 SUMMARY

- 1.1 The purpose of this report is to advise members of the Accounts Commission Findings on the Controller of Audit's Statutory Report on the Council and to advise on the statutory requirements in relation to the Council's consideration of the Commission's Findings and to agree the development of an action plan in relation to these Findings.

2.0 RECOMMENDATIONS

- 2.1 The Council accept the Statutory Report prepared by the Controller of Audit for the Accounts Commission.
- 2.2 The Council accept the Accounts Commission's Findings.
- 2.3 The Council agree that an action plan be developed by the Council for submission to the Accounts Commission within the three months' time scale.
- 2.4 The Council agree that the action plan be approved by the Council prior to submission to the Accounts Commission.

3.0 DETAIL

- 3.1 All Elected Members have already been provided with a copy of the Statutory Report and Findings on Argyll and Bute Council. The Statutory Report is attached to this report as Appendix 1 and the Findings of the Account Commission as Appendix 2.
- 3.2 In terms of Section 103E of the Local Government (Scotland) Act 1973 the Council require to consider the Commission's findings at a meeting of the Council within three months of receiving them or within such longer period as the Commission may specify in writing. This duty must be discharged by the Council and not by a committee, sub-committee or officer.
- 3.3 At least seven clear days before the meeting, there must be published in a newspaper circulating in the area of the local authority a notice stating the time and place of the meeting, indicating that the meeting is to be held to consider the Findings of the Commission and any recommendations in those Findings and

describing the nature of those Findings and of any such recommendations. A notice to this effect was published on Tuesday 19 November 2013.

- 3.4 As soon as practicable after the Council meeting, the Commission must be notified of any decisions made and the Council must also publish in a newspaper circulating in the area of the local authority a notice containing a summary, approved by the Commission, of the Council's decision.
- 3.5 Since receipt of the report there has been engagement with the Improvement Service. Most recently a workshop for Elected Members was held on 18th November 2013, and outputs from this will inform the developing action plan which will deal with all the findings arising from the Statutory Report and the Findings. The action plan will be brought to the Council for approval to allow its submission to the Accounts Commission within the required timescale.

4.0 CONCLUSION

- 4.1 The Council require to consider the Statutory Report prepared by the Controller of Audit and the Findings and consider what action requires to be taken to address the issues raised.

5.0 IMPLICATIONS

- 5.1 Policy – The Council requires to have full regard to the terms of the Accounts Commission findings
- 5.2 Financial – None at this time
- 5.3 Legal – The Council requires to comply with the statutory requirements
- 5.4 HR - None
- 5.5 Equalities - None
- 5.6 Risk – Failure to comply with the requirements could result in further action by the Accounts Commission
- 5.7 Customer Service - None

6.0 APPENDICES

- 6.1 Statutory Report by the Controller of Audit
- 6.2 Accounts Commission Findings

Sally Loudon
Chief Executive
20 November 2013