

**MINUTES of SPECIAL MEETING of AUDIT AND SCRUTINY COMMITTEE held by SKYPE
on TUESDAY, 17 NOVEMBER 2020**

Present: Martin Caldwell (Chair)

Councillor Jim Findlay	Councillor Sandy Taylor
Councillor George Freeman	Councillor Richard Trail
Councillor Alan Reid	Councillor Andrew Vennard

Attending: Kirsty Flanagan, Executive Director/Section 95 Officer
Laurence Slavin, Chief Internal Auditor
Shona Barton, Committee Manager
Anne MacDougall, Finance Manager
David Meechan, Audit Scotland
John Cornett, Audit Scotland
Louisa Yule, Audit Scotland

The Chair welcomed everyone to the meeting. He paid tribute to the Council's Provost, Councillor Len Scoullar, who had sadly passed away following a short illness.

1. APOLOGIES FOR ABSENCE

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST (IF ANY)

There were no declarations of interest intimated.

3. EXTERNAL AUDIT ANNUAL AUDIT REPORT

The Committee gave consideration to a report summarising the findings arising from an audit of the annual accounts and the consideration of the four audit dimensions that frame the wider scope of public audit set out in the Code of Audit Practice 2016 - financial sustainability; financial management; governance and transparency and value for money. Consideration was also given to the ISA 260/580 letters.

Discussion took place in respect of the review of performance management reporting and training opportunities for elected members, with it being noted that actions in relation to these would be taken forward by officers.

Decision

The Audit and Scrutiny Committee:-

1. Noted the findings of the External Audit Annual Audit Report;
2. Noted the contents of the ISA 260/580 letters; and
3. Agreed to recommend to Council that the ISA 580 letter of representation be approved for signing.

(Reference: Report and ISA 260 Letter by Audit Scotland, and ISA 580 Letter by Section 95 Officer, dated 17 November 2020, submitted)

4. 2019-20 ANNUAL ACCOUNTS

Consideration was given to a report presenting the Audited Annual Accounts of the Council and Charitable Trusts for the year to 31 March 2020. The report highlighted the extension of the administrative deadlines for local government accounts by two months due to the Covid-19 pandemic.

The Committee recognised the efforts of the Finance Team in pulling together the accounts despite the challenging circumstances they faced.

Decision

The Audit and Scrutiny Committee agreed to recommend to Council that the Audited Annual Accounts of the Council and Charitable Trusts for the year to 31 March 2020 are approved.

(Reference: Report by Section 95 Officer, dated 17 November 2020, submitted)