

**EXTRACT OF THE SPECIAL AUDIT AND SCRUTINY COMMITTEE MEETING HELD ON
17, NOVEMBER 2020**

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)

