

2019-20 ANNUAL ACCOUNTS**1. INTRODUCTION**

- 1.1 This purpose of this report is to advise members of changes to the documents contained in the original public pack agenda item 7a and the replacement documents contained in this supplementary pack.

2. RECOMMENDATION

- 2.1 The Council is asked to
1. Note the changes to the Council's annual accounts and the Charitable Trust accounts and that they do not alter the reader's understanding of the Council or Charitable Trusts financial position
 2. Approve the Audited Annual Accounts of the Council and Charitable Trusts for the year to 31 March 2020

3. DETAIL

- 3.1 After the public pack was issued for this Council meeting Audit Scotland contacted Financial Services to highlight amendments that were required to the versions of the Council's audited accounts and Charitable Trust audited accounts. Consequently it was necessary to submit new versions of both documents as a supplementary pack. These replace the documents at pages 58 -312 of the original pack.
- 3.2 The changes are minor in nature but it was important that revised documents were issued due to the fact that the Council are being asked to approve these documents. The table below sets out the changes made.

Audited Council Accounts	
Page 15 of Accounts / Page 76 in Public Pack	The number £84.146132m should have been £84.146m
Page 30 of Accounts / Page 91 in Public Pack	The text ' <i>on the effectiveness that the Argyll and Bute IJB has an adequate and effective framework of governance, risk management and control</i> ' needed tidied up
Page 78 of Accounts / Page 139 in Public Park	Minor audit adjustments to asset revaluation categorisations had been put through as whole numbers rather than as thousands which made them appear to be material changes between 'Operational Land and

	Buildings' and Surplus Assets' when they were small changes.
Various page references throughout document	Cross references in a number of notes were out by two pages – these have been corrected
Audited Charitable Trust Accounts	
Dates accounts were being signed removed as these are added by the electronic docusign process	

4. IMPLICATIONS

- 4.1 Policy – None
- 4.2 Financial – None
- 4.3 Legal – None
- 4.4 HR – None.
- 4.5 Fairer Scotland Duty: None.
- 4.5.1 Equalities – None
- 4.5.2 Socio-Economic Duty – None
- 4.5.3 Islands Duty – None
- 4.6 Risk – None
- 4.7 Customer Service – None.

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