

Argyll and Bute Council – 2020/21 Annual Audit Report

1.0 INTRODUCTION

- 1.1** The Argyll and Bute Council – 2020/21 Annual Audit Report is presented by Audit Scotland, the Council's External Auditors.
- 1.2** The Report is outwith the normal cycle this year which has not allowed for earlier consideration by the Audit and Scrutiny Committee. The Audit and Scrutiny Committee were updated on this position at their meeting on 24th November and were advised that that the Annual Audit Report would be presented to the Policy and Resources Committee, for consideration at its meeting on 9 December 2021. The Committee was also advised that the Annual Audit Report would provide further detail in respect of the annual accounts and the four audit dimensions that frame the wider scope of public audit set out in the Code of Audit Practice 2016, namely, financial management, financial sustainability, governance and transparency and value for money.
- 1.3** The Committee is recommended to give consideration to the 2020/21 Annual Audit Report as presented by Audit Scotland.

Section 95 Officer – Kirsty Flanagan
Policy Lead - Councillor Gary Mulvaney
2/12/21