

**EXTRACTS OF MINUTE OF SPECIAL AUDIT AND SCRUTINY COMMITTEE HELD ON
22 NOVEMBER 2022**

4. 2021-22 ARGYLL AND BUTE COUNCIL - ISA 580 LETTER OF REPRESENTATION

Consideration was given to the ISA 580 letter of representation on the audit of the annual accounts of Argyll and Bute Council for the year ended 31 March 2022.

Decision

The Audit and Scrutiny Committee:-

1. noted the contents of the ISA 580 letter of representation; and
2. agreed to recommend to Council that the ISA 580 letter of representation be approved for signing.

(Reference: ISA 580 Letter of Representation by Section 95 Officer, dated 24 November 2022, submitted)

5. 2021-22 ARGYLL AND BUTE COUNCIL TRUST FUNDS - ISA 580 LETTER OF REPRESENTATION

The Committee gave consideration to the ISA 580 letter of representation in respect of the registered charitable trusts, named below, for the year ended 31 March 2022.

- McCaig Trust
- Marquess of Bute Silver Wedding Dowry
- Baillie Gillies Bequest
- Kidston Park Trust
- Miss Annie Dickson Bequest
- Logie Baird Prize Fund
- County of Argyll Educational Trust Scheme 1960
- Oban Common Good Fund

Decision

The Audit and Scrutiny Committee:-

1. noted the contents of the ISA 580 letter of representation in respect of the registered charitable trusts; and

2. agreed to recommend to Council that the ISA 580 letter of representation in respect of the registered charitable trusts be approved for signing.

(Reference: ISA 580 Letter of Representation in relation to Registered Charitable Trusts by Section 95 Officer, dated 24 November 2022, submitted)

6. 2021-22 AUDITED ANNUAL ACCOUNTS

The Committee gave consideration to a report presenting the Audited Annual Accounts of the Council and Charitable Trusts for the year to 31 March 2022.

The Head of Financial Services provided an update in relation to the need for a slight adjustment to the figures reported for the Oban Common Good Fund and outlined a number of presentational adjustments that had been made, specifically in relation to the Statement of Movement in Reserves. Discussion was had in respect of the need to incorporate the rate of inflation into the budget outlook specifically in relation to insurance costs.

The Chair took the opportunity to thank the Finance team for the provision of highly informative management commentary and for their continued hard work in the provision of the annual accounts.

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 2022 are approved.

(Reference: Report by Section 95 Officer, dated 22 November 2022, submitted)