

**EXTRACT OF MINUTE OF AUDIT AND SCRUTINY COMMITTEE HELD ON 14 MARCH 2024**

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**11. 2022-23 AUDITED ANNUAL ACCOUNTS**

**(a) 2022-23 Draft Annual Audit Report**

The Committee gave consideration to a report and a short verbal update outlining the unqualified opinion of the External Auditors, Mazars LLP, on the audit of the financial statements.

**Decision**

The Audit and Scrutiny Committee agreed to note the findings of the report.

(Reference: Report by Mazars LLP, dated March 2024, submitted)

**(b) 2022-23 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 2023.

**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 March 2024, submitted)

**(c) 2022-23 Audited Annual Accounts**

The Committee gave consideration to a report presenting the Audited Annual Accounts of the Council for the year ended 31 March 2023.

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:-

1. noted that the audit is substantially complete and Mazars have advised the Council that they are expecting to issue an unqualified opinion on the Council's Accounts for the year ended 31 March 2023;
2. agreed to accept and endorse the set of Accounts as attached to the report and refer them to the Council for approval;
3. noted that if the Council receive a follow-up letter from Mazars confirming that there are no material changes to the Accounts, there would be no impediment to the Council signing off the Annual Accounts;
4. noted that if the Council receive a follow-up letter from Mazars confirming there was a material change, it would be a matter for the Council to take forward the approval of the Accounts having regard to that. It was further noted that in this event, a further report would be submitted to the Audit and Scrutiny Committee for their information; and
5. noted that the Audit of the Charitable Trusts has still to be completed and the Charitable Trust Accounts will be submitted to the most appropriate meeting of the Council with a copy to the Audit and Scrutiny Committee for information.

(Reference: Report by Section 95 Officer, dated 7 March 2024, submitted)