

**MINUTES of the SPECIAL MEETING of AUDIT AND SCRUTINY COMMITTEE held BY
MICROSOFT TEAMS
on TUESDAY, 27 JANUARY 2026**

Present: Janice Wason Hall (Chair)

Councillor Graham Hardie	Councillor Gary Mulvaney
Councillor Reeni Kennedy-Boyle	Councillor Andrew Vennard

Attending: Paul MacAskill, Chief Internal Auditor
Anne Blue, Head of Financial Services
Carolyn Earl, Interim Head of Financial Services
Jane Fowler, Head of Customer Support Services
Stuart McLean, Committee Manager
Stuart Forrest, Finance Manager
Mhairi Weldon, Accountant Auditor
Mark Outterside, Forvis Mazars LLP
Peter Hawkins, Forvis Mazars LLP

1. APOLOGIES FOR ABSENCE

The Chair welcomed everyone to the meeting.

Apologies for absence were intimated on behalf of Councillors Daniel Hampsey and Fiona Howard.

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest intimated.

*** 3. AUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025
- ARGYLL AND BUTE COUNCIL**

(a) Annual Audit Report for the year ended 31 March 2025

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

Decision

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

(Reference: Report by Forvis Mazars, dated January 2026, submitted)

(b) 2024-25 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 2025.

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 January 2026, submitted)

(c) Audited Annual Accounts for the year ended 31 March 2025

The Committee gave consideration to a report presenting the Audited Annual Accounts of the Council for the year ended 31 March 2025.

Decision

The Audit and Scrutiny Committee:-

1. noted that the audit is substantially complete and that Forvis 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 2025;
2. agreed to accept and endorse the Annual Accounts, as attached as Appendix 2 to the report, and refer to the Council for approval;
3. noted that if the Council receive a follow-up letter from Forvis Mazars confirming that there are no material changes to the Accounts, there would be no impediment to the Council signing off the Annual Accounts; and
4. noted that if the Council receive a follow-up letter from Forvis 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.

(Reference: Report by Section 95 Officer, dated 27 January 2026, submitted)

*** 4. AUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 - TRUST FUNDS**

The Committee gave consideration to a report which presented the Annual Accounts of the Charitable Trusts administered by the Council for the year ended 31 March 2025.

DECISION

The Audit and Scrutiny Committee:-

1. noted that an unqualified audit certificate will be issued for the Council's Trust Funds Annual Accounts for the year ended 31 March 2025;
2. agreed to accept and endorse the Annual Accounts, as attached as Appendix 1 to the report, and refer to the Council for approval;
3. considered Forvis Mazars Annual Audit Report follow-up letter, attached as Appendix 2 to the report; and
4. recommended that Council authorise for issue, the Trust Funds Audited Annual Accounts for the year ended 31 March 2025, attached as Appendix 1 to the report, and approve for signature, the ISA 580 Letter of Representation, attached as Appendix 3 to the report.

(Reference: Report by Section 95 Officer, dated 27 January 2026, submitted)

5. 2024-25 BEST VALUE THEMATIC REVIEW - TRANSFORMATION

Consideration was given to a report which outlined the thematic aspect of the Best Value audit requirements, specifically relating to transformation.

DECISION

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

(Reference: Report by Forvis Mazars, dated January 2026, submitted)