

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board: 25 September 2013

Subject: Audit Scotland's Final Audit Report to those charged with governance 2012/2013

1. Purpose of Report

- 1.1** The purpose of this report is to advise Members of Audit Scotland's report on the audit of the Joint Board's accounts 2012/13.

2. Background

- 2.1** Audit Scotland is currently finalising their audit of the Joint Board's 2012/2013 annual accounts.
- 2.2** A revised annual report and final accounts have been submitted to Members elsewhere in the agenda. This revision takes account of all the agreed amendments to date. It is not anticipated that there will be any further changes, prior to receiving the signed audit certificate.
- 2.3** Audit Scotland is required to report to Members at the conclusion of their audit and their report to those charged with governance is appended.

3. Main Issues

- 3.1** Audit Scotland has confirmed that there are no key matters arising during the audit of the financial statements.
- 3.2** Appendix C: Annual Report on the 2012/13 Audit is intended to inform Members of the work carried out by Audit Scotland during 2012/13. A summary is provided on pages 10 and 11 of this report, with further detail provided on pages 12-23.
- 3.3** There were four recommendations identified in the report for further action which are highlighted in the action plan on pages 21 and 22 of the auditors report.

4. Conclusion and Recommendation

- 4.1** Members are requested to consider the issues raised in this report and the attached report from the Board's external auditors.

Stephen West
Treasurer
Date: 13 September 2013

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Appendix: Audit Scotland's Final Audit Report to those charged with governance 2012/13.