

5. AUDIT SCOTLAND 2008/2009 AUDIT : MATTERS TO BE REPORTED TO THOSE CHARGED WITH GOVERNANCE

Audit Scotland was required, under ISA 260, to communicate matters relating to the audit of the financial statements to those charged with governance in time to enable appropriate action.

The Audit Committee considered a report (copies of which had been circulated) by the Internal Audit Manager providing a copy of a report from Audit Scotland highlighting three issues relating to their audit of the 2007/08 financial statements. These issues related to:-

- Fire Board Pension Costs
- Equal Pay Compensation Costs
- Group Accounts

The Assistant Director of Audit, Audit Scotland commented on each of the issues.

The Committee noted that the report by Audit Scotland was separate from the auditor's annual report to members which summarised the findings of their audit work and was normally submitted to the Audit Committee in December of each year.

The Committee was invited to note the terms of the report, and in particular, that no material weaknesses in the accounting and internal control systems had been identified and the auditor proposed to issue an unqualified report on the financial statements.

Decision

1. To note the terms of the report.
2. To record appreciation of the work undertaken by council staff in relation to the audit of the financial statements.