



**MINUTES OF MEETING of the AUDIT COMMITTEE held Via MS Teams on THURSDAY
11 FEBRUARY 2021 at 12.10 pm.**

PRESENT

Councillor Martha Benny (Convenor)
Councillor Dave Clark (Vice Convenor)
Councillor Denis Coyne
Councillor Ellen Forson
Councillor Helen Lewis
Councillor Tina Murphy
Councillor Derek Stewart

IN ATTENDANCE

Nikki Bridle, Chief Executive
Stuart Crickmar, Strategic Director (Partnership & Performance)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Chris Alliston, Senior Manager, HR and Workforce Development (Partnership & Performance)
Murray Sharp,
Elizabeth Hutcheon, Management Accountancy Team Leader
Derek Barr,
Gordon Smail, Audit Scotland
Tom Reid, Audit Scotland
Pamela Morrison, Audit Scotland
Lindsay Thomson, Senior Manager, Legal and Governance (Partnership & Performance)
(Clerk to the Committee)
Melanie Moore, Committee Services, Legal and Governance (Partnership & Performance)

The Convenor advised that this meeting had been arranged to consider items 7 and 8 of the agenda from the Audit Committee on 4 February 2021. In doing so the Committee agreed to suspend Standing Order 7.2 which provides for 5 working days notice of the agenda.

The Audit committee unanimously agreed to suspend Standing Order 7.2.

AC(21)07 APOLOGIES

Apologies for absence were received from Councillor Chris Dixon.

AC(21)08 DECLARATIONS OF INTEREST

Councillor Clark declared that he has a Local Government pension.

AC(21)09 FINANCIAL STATEMENTS 2019/20

The report, submitted by the Chief Finance Officer, provided the Committee with the Audited Financial Statements for the Council for financial year 2019/20. The report highlighted the material changes that have been made to the draft financial statements during the audit period.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Denis Coyne. Seconded by Councillor Dave Clark.

Decision

The Committee agreed to:

1. Approve the 2019/20 Financial Statements;
2. Approve the submission of the Financial Statements to the Controller of Audit; and
3. Otherwise note the contents of the report.

Action

Chief Finance Officer

AC(21)10 ANNUAL REPORT TO THOSE CHARGED WITH GOVERNANCE AND THE CONTROLLER OF AUDIT FOR FINANCIAL YEAR ENDED 2019/20

The report, submitted by the Chief Finance Officer, set out the findings arising from the work carried out by the External Auditors on the Audit on the 2019/20 Financial Statements.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Martha Benny. Seconded by Councillor Dave Clark.

Decision

The Committee agreed to :

1. Note the content of the Independent Auditor's report;
2. Approve the content of the Letter of Representation (ISA 580); and
3. Note the recommendations for improvement and the follow up on prior year recommendation within Appendix 1 of the Annual Audit Report.

Action

Chief Finance Officer

The Committee thanked both Gordon and Tom from Audit Scotland for their support and wished them all the best for the future.

Ends 12:35 hrs