

Audit and Scrutiny Committee
27 September 2021

At a Special Meeting of the Audit and Scrutiny Committee of North Ayrshire Council at 10.00 a.m. involving participation by remote electronic means.

Present

Marie Burns, Davina McTiernan, Tom Marshall, Donald Reid and John Sweeney.

In Attendance

M. Boyd, Head of Finance, D. Forbes, Senior Manager, Financial Management, L. Miller, Senior Manager, Financial Services, A. Craig, Head of Democratic Services and C. Stewart and D. McCaw and Committee Services Officers (Chief Executive's Service).

Also In Attendance

K. Watt (Deloitte).

Chair

Councillor Burns in the Chair.

Apologies

Alan Hill

1. Declarations of Interest

There were no declarations of interest by Members in terms of Standing Order 10 and Section 5 of the Code of Conduct for Councillors.

2. Annual Report on the 2020/21 Audit

Submitted report by the Head of Finance on the annual audit report for 2020/21 and received a verbal update by the External Auditor. Appendix 1 to the report detailed letters of representation to be signed by the Head of Finance as the responsible officer for North Ayrshire Council. The External Auditor's report, which summarised the findings of their audit, was attached as Appendix 2 to the report.

Karlyn Watt of Deloitte provided a verbal report on the appendices to the report, including highlighting quality indicators in terms of the impact on the execution of their audit and also the two significant risk areas namely (1) Recognition of Covid-19 Related Income, and (2) Management Override of Controls which were both "green" and satisfactory.

The Committee agreed to (a) note the findings of the 2020/21 audit of the financial statements as contained in the External Auditor's annual report at Appendix 2; and (b) approve the audited Annual Accounts for signature.

The meeting ended at 10.10 a.m.