

Audit and Scrutiny Committee
24 September 2019

IRVINE, 24 September 2019 - At a Special Meeting of the Audit and Scrutiny Committee of North Ayrshire Council at 10.00 a.m.

Present

Marie Burns, Joy Brahim and John Sweeney.

In Attendance

L. Friel, Executive Director, M. Boyd, Head of Service and D. Forbes, Senior Manager (Finance and Corporate Support); A. Craig, Senior Manager (Legal Services) and D. McCaw, Committee Services Officer (Chief Executive's Service).

Also In Attendance

Kyle McAulay (Deloitte).

Chair

Councillor Burns in the Chair.

Apologies

Alan Hill, Tom Marshall and Donald Reid.

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 2018/19 Audit

Submitted report by the Executive Director (Finance and Corporate Support) on the findings of the 2018/19 Annual Audit report and received a verbal update from the external auditor. The letter of representation to be signed by the Executive Director (Finance and Corporate Support) as the responsible officer for North Ayrshire Council was attached at Appendix 1 to the report. The External Auditor's Annual Report was appended at Appendix 2 and included the findings of the 2018/19 audit and agreed action plan.

Kyle McAulay of Deloitte provided a verbal report on the appendices to the report, including the key messages contained within the external auditor's unqualified report on the 2018/19 audit of North Ayrshire Council, the significant findings from the audit in accordance with ISA260, and the significant audit risks identified during the course of the audit.

Members were further advised by the External Auditor of typographical errors within the Annual Report which would be updated prior to the issue of the final version and that ISA 260 would be updated to reflect this.

The Chair indicated that this was a positive report and noted that the Council had been commended for areas of good practice. On behalf of the Committee, the Chair thanked the Financial Services team for their work in connection with the production of the Annual Accounts.

Members asked a question and were provided with further information in relation to FRS16.

The Committee agreed to (a) note (i) the findings of the 2018/19 audit of the financial statements as contained in the External Auditor's annual report at Appendix 2; (ii) the agreed action plan as outlined on page 28 of the annual report; and (b) approve the audited Annual Accounts for signature.

The meeting ended at 10.20 a.m.