

DATA LABEL: PUBLIC



## **AUDIT COMMITTEE**

### **REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT ON THE 2023/24 AUDIT AND BEST VALUE THEMATIC REVIEW 2023/24**

#### **REPORT BY ACTING HEAD OF FINANCE AND PROPERTY SERVICES**

##### **A. PURPOSE OF REPORT**

To advise the Audit Committee of the outcome of the 2023/24 audit and to provide a summary of the key points arising from the Auditor's Annual Report and the Best Value Thematic Review 2023/24.

##### **B. RECOMMENDATION**

It is recommended that the Audit Committee:

1. Considers Audit Scotland's 2023/24 Annual Audit Report;
2. Considers Audit Scotland's 2023/24 Best Value Thematic Review Report on Workforce Innovation;
3. Considers the audited Annual Accounts for 2023/24.

##### **C. SUMMARY OF IMPLICATIONS**

<b>I Council Values</b>	Caring and Compassionate Open, Honest and Accountable Collaborate, Inclusive and Adaptive
<b>II Policy and Legal (including Strategic Environmental Assessment, Equality Issues, Health or Risk Assessment)</b>	The Auditor's Report is presented to Council in accordance with the Local Government (Scotland) Act 1973 and is referred to the Audit Committee for information and scrutiny.
<b>III Implications for Scheme of Delegations to Officers</b>	None.
<b>IV Impact on Performance and Performance Indicators</b>	None.
<b>V Relevance to Single Outcome Agreement</b>	None.
<b>VI Resources - (Financial, Staffing and Property)</b>	There are no resource issues that require to be drawn to the Council's attention.
<b>VII Consideration at PDSP</b>	Not applicable.
<b>VIII Other consultations</b>	Consultation with appropriate council officers on the Audit Report and the Annual Accounts.