The Audit and Scrutiny Committee agreed to note the findings of the report.

(Reference: Report by Audit Scotland, dated 24 November 2021, submitted)

Councillor Reid left the meeting at 11:58am, during discussion of agenda item 4 (2020-21 Report to those charged with Governance (ISA 260)).

5. 2020-21 ARGYLL AND BUTE COUNCIL - ISA 580 LETTER OF REPRESENTATION

Consideration was given to the ISA 580 letter of representation on the audit of the annual accounts of Argyll and Bute Council for the year ended 31 March 2021.

Decision

The Audit and Scrutiny Committee:-

- 1. noted the contents of the ISA 580 letter of representation; and
- 2. agreed to recommend to Council that the ISA 580 letter of representation be approved for signing.

The Chair took the opportunity to thank both the Finance team for the provision of highly informative management commentary and for their continued hard work in the provision of the annual accounts.

Decision

The Audit and Scrutiny Committee agreed to recommend to Council that the Audited Annual Accounts of the Council and Charitable Trusts for the year to 31 March 2021 are approved.

(Reference: Report by Section 95 Officer, dated 24 November 2021, submitted)

Having noted that the Interim Head of Finance would be leaving the employment of the Council shortly before Christmas, the Chair, on behalf of the Committee, took the opportunity to thank Mr Slavin for his hard work and commitment to service and wished him well for the future.