

**MINUTES of the SPECIAL MEETING of the AUDIT AND SCRUTINY COMMITTEE held BY  
MICROSOFT TEAMS  
on TUESDAY, 22 NOVEMBER 2022**

**Present:**

Martin Caldwell (Chair)

Councillor Daniel Hampsey  
Councillor Graham Hardie  
Councillor Mark Irvine

Councillor Reeni Kennedy-Boyle  
Councillor Jim Lynch  
Councillor Andrew Vennard

**Attending:**

Kirsty Flanagan, Section 95 Officer/Executive Director  
Anne Blue, Head of Finance  
Paul MacAskill, Chief Internal Auditor  
Shona Barton, Governance Manager  
Mhairi Weldon, Senior Audit Assistant  
Pauline Gillen, Audit Director, Audit Scotland  
Kyle McAulay, Senior Audit Manager, Audit Scotland

**1. APOLOGIES FOR ABSENCE**

There were no apologies for absence intimated.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest intimated.

**3. 2021-22 PROPOSED INDEPENDENT AUDITORS REPORT**

The Committee gave consideration to a report outlining the unqualified opinion of the External Auditors, Audit Scotland, on the audit of the financial statements.

The Chair took the opportunity to thank Audit Scotland for their help and support over recent years.

**Decision**

The Audit and Scrook 45>BDC BT1 0( Tm[ ])TJET EMC /P 4MCID 46(t)n)56(a)-6(l)35( )-15s2The

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.

(Reference: ISA 580 Letter of Representation by Section 95 Officer, dated 24 November 2022, submitted)

**5. 2021**

## **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 2022 are approved.

(Reference: Report by Section 95 Officer, dated 22 November 2022, submitted)