

# THE HIGHLAND COUNCIL

19 December 2013

Agenda Item	12
Report No	HC/53/13

## Report to Members and the Controller of Audit on the 2012/13 Audit of the Highland Council

### Report by the Director of Finance

#### Summary

The purpose of this report is to introduce the External Audit Report to Members, in respect of the Final Accounts, for financial year ended 31 March 2013.

#### 1. Introduction

1.1 The Council's audited accounts for the year ended 31 March 2013 are available on the Council's website at:-

<http://www.highland.gov.uk/NR/rdonlyres/BDEB2082-CACC-4DB0-85C2-0AE87B46E90C/0/auditedaccounts1213.pdf>

1.2 This report introduces the Audit Report to Members for 2012/13 and responds to the findings of the Auditor on the final accounts and any recommendations made.

#### 2. Auditors Report

2.1 The Auditor issued an unqualified opinion on the accounts for 2012/13 by the due date of 30 September 2013. The Annual Report prepared for Members of the Highland Council and the Controller of Audit was issued in October 2013 and was presented to the Audit and Scrutiny Committee on 20 November 2013

#### 3. Action Plan

3.1 An Action Plan is attached at Appendix B in the attached report. Officers have detailed the Management actions which will be undertaken to address the issue raised by Audit Scotland.

#### 4. Conclusions

4.1 The Council's unaudited accounts for 2012/13 were submitted by the prescribed date and an unqualified audit opinion was received by the deadline date of 30 September 2013.

4.2 The Auditor has prepared an Action Plan on areas requiring action and the Council's response is included at Appendix B.

5. **Implications**

- 5.1 There are no Resource, Legal, Equalities, Climate Change/Carbon Clever or Risk implications arising as a direct result of this report.

**Recommendations**

**Members are asked to:**

1. Note the External Auditors Report for the year ended 31 March 2013.
2. Note the completed Action Plan incorporating the Council's response.
3. Note the Audited Accounts for the year ended 31 March 2013

Designation: Director of Finance

Date: 4 December 2013

Author: David Robertson, Head of Accounting & Budgeting