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<b>Report To:</b>	<b>Inverclyde Council</b>	<b>Date:</b>	<b>26 September 2024</b>
<b>Report By:</b>	<b>Chief Financial Officer</b>	<b>Report No:</b>	<b>FIN/56/24/AP</b>
<b>Contact Officer:</b>	<b>Alan Puckrin</b>	<b>Contact No:</b>	<b>01475 712090</b>
<b>Subject:</b>	<b>2023/24 Annual Audit Report - Meeting Request</b>		

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## **1.0 PURPOSE AND SUMMARY**

- 1.1  For Decision  For Information/Noting
- 1.2 The purpose of this report is to seek approval from the Council to agree that a meeting of the Inverclyde Council be called for 24 October 2024 at 4.00pm to consider the 2023/24 Annual Audit Report to Elected members and the Controller of Audit. The Council's external auditors, KPMG will be present at the meeting to present the Annual Audit Report and answer questions from elected members.
- 1.3 Whilst it is not anticipated that any further change to this date and time will be required, it is recommended that authority is delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time should that should be necessary.

## **2.0 RECOMMENDATIONS**

- 2.1 It is recommended that the Council agrees a meeting of the Inverclyde Council for 24 October 2024 at 4.00pm to consider the 2023/24 Annual Audit Report to Elected Members and the Controller of Audit, with authority being delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time should that be necessary.

**Alan Puckrin**  
**Chief Financial Officer**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 The External Audit Plan was for the Annual Audit Report incorporating the audited annual accounts for 2023/24 and the wider scope audit report indicated that the Annual Audit Report would be presented to the Council in September 2024.
- 3.2 Following discussions with the Council's external auditors after reviewing progress it was apparent that, whilst good progress is being made it was not going to be possible to achieve the 26 September date.

### 4.0 PROPOSALS

- 4.1 It is now proposed that a meeting of the Council is called for 24 October at 4.00pm to consider the 2023/24 Annual Audit Report to Elected Members and the Controller of Audit.
- 4.2 Whilst it is not anticipated that any further change to this date and time will be required, it is recommended that authority is delegated to the Chief Executive in consultation with the Provost and Leader of the Council to agree an alternate date and time, in case that should be necessary.

### 5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		x
Legal/Risk	x	
Human Resources		x
Strategic (Partnership Plan/Council Plan)		x
Equalities, Fairer Scotland Duty & Children/Young People's Rights & Wellbeing		x
Environmental & Sustainability		x
Data Protection		x

#### 5.2 Finance

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

### **5.3 Legal/Risk**

The statutory date for the presentation of audited accounts returned to the pre-pandemic date of 30 September for 2024. However, Audit Scotland have indicated that only 50% of Councils will achieve this date.

### **5.4 Human Resources**

There are no issues arising.

### **5.5 Strategic**

There are no issues arising.

## **6.0 CONSULTATION**

6.1 The Chief Executive and Head of Legal, Democratic, Digital and Customer Services and the Council's External Auditors agree with the proposal in this report.

## **7.0 BACKGROUND PAPERS**

7.1 None.