

**AC6. CORPORATE GOVERNANCE ARRANGEMENTS - KEY FINANCIAL SYSTEMS CONTROLS**

The committee considered a report by the Chief Finance Officer on work undertaken by the Council's External Auditor (Audit Scotland) following the 2013/2014 review of the systems of internal control.

Audit Scotland had commented that the key controls within the Council's main financial systems were operating broadly satisfactorily. There was, however, considered to be some scope for improvement, and the report included an action plan comprising 13 recommendations.

**Decision**

**The committee noted the report and the associated action plan.**