

## **AC21. Review of Systems of Internal Control**

The committee considered a report by the Director of Corporate and Housing Services presenting the findings of Audit Scotland's review of the Council's Systems of internal Control.

Audit Scotland had reviewed the Council's main financial systems and had not found significant issues.

However an action plan; to address 7 points, had been drawn up following the review. The plan included 2 action points from 2014/15 which had not been addressed.

Members of the committee noted that Council had suffered an 11% reduction in funding and highlighted the impact of this on the Council's ability to deliver services. Members also highlighted Audit Scotland's advice to make the most of the funding available. Mr Rundell expanded upon the advice at the request of members.

The Director of Corporate and Housing Services gave an overview of the current position in regard to the implementation of the Community Empowerment (Scotland) Act and its implications for Council.

### **Decision**

**The Committee noted the report and the proposed management actions.**