

#### **AC4. CORPORATE GOVERNANCE ARRANGEMENTS – KEY FINANCIAL SYSTEMS CONTROLS**

The Committee considered a report by the Chief Finance Officer presenting the external auditor's report on a review of key financial systems of internal control.

Audit Scotland had undertaken an evaluation of the Council's internal financial controls. The audit found that the key controls were operating satisfactorily. While no specific risks were identified a number of areas for improvement had been highlighted and these were detailed in an action plan together with the management's planned response.

#### **Decision**

**The report was noted.**