



COMHAIRLE NAN EILEAN SIAR

AUDIT AND SCRUTINY COMMITTEE

Minute of Meeting held Committee Room 1 / MS
Teams, Council Offices, Stornoway on Thursday,
12 December 2024 at 10.00am.

PRESENT	Mr Malcolm K Macdonald (Vice-Chair) Mr Iain A MacNeil Mr Calum Maclean	Mr George Murray Mr Finlay M Stewart
APOLOGIES	Mr Angus Morrison Mr Mustapha Hocine Mr Ranald Fraser Mr John N Macleod	Mr John A Maciver Mr Gordon Murray Mr Rae Mackenzie
MEMBERS IN ATTENDANCE	Mr Paul Steele Mr Uisdean Robertson Mr Paul Finnegan	Mr Kenny M Macleod Mr Duncan MacInnes MBE
OFFICERS IN ATTENDANCE	Mr Malcolm Burr Mr Norman Macdonald Mr Sandy Gomez	Ms Shona Hadwen Mrs Fiona Maciver

Prayer The Meeting was preceded in prayer by Cllr Calum Maclean.

DECLARATIONS OF INTEREST

Declaration of Interest 1 There were no declarations of interest.

FINANCE

The Chair ruled the following item as urgent to allow the matter to be considered prior to the next meeting of the Committee.

Draft Annual Accounts 2023/24 2 With reference to item 2 of the Minute of Meeting of 28 June 2023, the Chief Financial Officer submitted a Report which sought approval for the submission of the Draft Annual Accounts to Audit Scotland.

The Report stated that the Local Authority Accounts (Scotland) regulations 2014, require the Draft Accounts to be approved and submitted to Audit Scotland, no later than 30 June, following the end of the financial year. Due to the loss of data and the rebuilding of financial systems following the cyber-attack, it was not possible to meet this deadline for the 2023/24 Accounts.

The Report further stated that best practice is for elected members, either as the local authority, or a committee whose remit includes audit and governance functions to have

formally considered the unaudited Annual Accounts prior to submitting them to the appointed auditor and making them available for public inspection. In terms of the Comhairle's Scheme of Administration, the Audit and Scrutiny Committee had delegated authority to approve the unaudited and audited Accounts.

In completing the Accounts, it was acknowledged that there were gaps in the data available and this would inevitably lead to a modified audit opinion, as the auditors would not be able to carry out some routine audit testing. It was also likely that there would be more adjustments and other matters arising from the audit, than would be anticipated in a routine year.

It was agreed that the Comhairle approve the Draft Account Accounts 2023/24 for submission to Audit Scotland.

The Chair noted special thanks to Mr Norman MacDonald and his team for their hard work and dedication to completing the draft accounts in what has been an extremely challenging year.