

## EXTERNAL AUDIT REPORTS ISSUED

### 1. Purpose of Report

The Council's external auditors have recently published a report and all such audit work is brought to the Audit and Risk Management Committee for consideration.

### 2. Recommendations

Members are asked to note and comment on the external audit report: Stranraer Slipway: Audit Scotland Best Value Review (**Appendix**).

### 3. Considerations

3.1 The work was undertaken by PricewaterhouseCoopers (PwC) and relates to achieving efficiency in the use of resources. The Audit and Risk Management Committee's review of audit outcomes makes an important contribution to effective corporate governance.

3.2 As the Council's appointed auditors, PwC were commissioned by Audit Scotland to undertake a review of the Stranraer Slipway capital project to clarify the facts around the approval and construction of the facility and to consider whether there were any Best Value issues arising.

3.3 The scope of PwC's review covered three aspects of the project:

- The completeness of the business case which the Council relied upon to approve the project;
- Whether officers may have exceeded delegated authority during the course of the project; and
- Whether the completed slipway reflects the project actually agreed by the Council and is fit for purpose.

3.4 The review identified five learning points for the Council and the management responses to these are included in PwC's report.

3.5 The Director Economy, Environment and Infrastructure has confirmed he will also report the review to the Economy, Environment and Infrastructure Committee.

### 4. Governance Assurance

4.1 The remit of the Audit and Risk Management Committee has been set by the Council. In adopting the recommendation to note and comment on the audit report, the Council will be acting within its legal powers.

4.2 Audit work is intended to reduce risks faced by the Council. Review of audit reports by Members helps to ensure that any weaknesses identified by an audit are adequately addressed by management.

4.3 Officers who are responsible for the areas under review were consulted by PwC as part of the process of preparing their report. Audit Scotland were also consulted about the scope of the audit work.

## 5. Impact Assessment

As this report does not propose a change in policy/strategy/plan/project, it is not necessary to complete an Impact Assessment.

### Author(s)

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### Approved by

NAME	DESIGNATION
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### Appendices – 1

**Appendix – PwC Report: Stranraer Slipway: Audit Scotland Best Value Review**

### Background Papers

Economy, Environment & Infrastructure Committee 15 September 2015 –

Item 8: Stranraer Waterfront - West Harbour Slipway And Boat Hoist Project - Independent External Report

<http://egenda.dumgal.gov.uk/aksdumgal/images/att38160.pdf>

<http://egenda.dumgal.gov.uk/aksdumgal/images/att38161.pdf>