



COMHAIRLE NAN EILEAN SIAR

AUDIT AND SCRUTINY COMMITTEE

Minute of Meeting held in the Council Chamber,
Council Offices, Stornoway on Friday 27 June
2025 at 11.00am.

PRESENT

Mr Angus Morrison	Mr Iain A MacNeil
Mr Malcolm K MacDonald	Mr John Norman Macleod
Mr Ranald Fraser	Mr George Murray
Mr Gordon Murray	

APOLOGIES

Mr Calum Maclean

MEMBERS IN ATTENDANCE

Mr Iain M Macleod	Mr Uisdean Robertson
Mr Kenneth Macleod	Mr Duncan MacInnes
Mr Norman MacDonald	

OFFICERS IN ATTENDANCE

Mr Malcolm Burr	Mr Norman MacDonald
Mr Derek Mackay	Ms Shona Hadwen
Mrs Yvonne Maciver	

Prayer

The Meeting was preceded with prayer by Cllr Gordon Murray

Declaration of Interest

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There were no declarations of interest.

FINANCE

Annual Accounts 2024/25 2

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.

The Report noted that following the cyber-attack in November 2023, it was not possible to complete the 2023/24 Accounts by the 30 June deadline. These were submitted to Audit Scotland in December 2024, with the audit initially due to be completed for submission to the June 2025 meeting of the Audit and Scrutiny Committee. The Report indicated that the audit was still on going and the auditor's Report would be presented to a future meeting of the Committee. It was noted that it was inevitable that there would be issues arising from the audit, due to gaps in the data, and these may impact on the opening position for the 2024/25 Accounts.

The Report highlighted that regarding the 2024/25 Accounts, all data and backing records were available for inspection, and the meeting of the 30 June submission deadline was a significant milestone in the recovery from the cyber-attack.

The Draft Annual Accounts were detailed at Appendix 1 of the Report.

It was agreed to approve the Draft Annual Accounts 2024/25 for submission to Audit Scotland.