

Audit Scotland

EXTERNAL AUDIT: REPORT TO BOARD MEMBERS
- NHS ARGYLL AND CLYDE 2005/2006

Recommendations:

The Board is asked to consider the attached Annual Report to Board Members in respect of NHS Argyll and Clyde by its external auditors, Audit Scotland.

Background:

The Annual Report to Board Members is issued as an element of the statutory audit of the NHS Argyll and Clyde's Statement of Accounts for 2005/2006. It is primarily designed to direct Members attention to matters of significance that have arisen out of the audit process. The Annual Report was considered in draft form by the Audit Committee at its meeting on 20 June 2006.

The Annual Report contains an Action Plan setting out the action planned by management to address the matters arising from the audit.