WEST OF SCOTLAND ARCHAEOLOGY SERVICE JOINT COMMITTEE'S MINUTES.

Item 1
26th June 2024

By video conference, 23rd November 2023.

West of Scotland Archaeology Service Joint Committee.

Present:	Councillor Ben Rose (Convener)	East Dunbartonshire Council
	Councillor Graham Boyd	East Ayrshire Council
	Councillor David MacDonald	East Renfrewshire Council
	Councillor Greg Hepburn	Glasgow City Council
	Councillor Mags MacLaren	Renfrewshire Council
	Councillor Gavin Scott	South Ayrshire Council
Apologies:	Councillor Ross Moreland	Argyll & Bute Council
	Councillor Peter Wallace	Argyll & Bute Council
	Heather Holland	East Dunbartonshire Council
	Councillor Eva Bolander	Glasgow City Council
	Clare Laurenson	East Ayrshire Council
	Councillor Todd Ferguson	North Ayrshire Council
	Councillor Alan Hill	North Ayrshire Council
	Councillor Lawrence Fitzpatrick	West Lothian Council
	Councillor Damian Doran-Timson	West Lothian Council
Also present:	Hugh McBrien	West of Scotland Archaeology Service
	Laura Mitchell	East Ayrshire Council
	Laura McLetchie	East Dunbartonshire Council
	Gillian Dick	Glasgow City Council
	Ian Fyson	Glasgow City Council
	David Hearton	South Ayrshire Council
	Stephen O'Hagan	Audit Scotland
	Rob Jones	EY
	Avril Wyber (Clerk)	Glasgow City Council

Minutes of previous meeting approved.

1 The minutes of the Joint Committee of 24th February 2023 were submitted and approved.

West of Scotland Archaeology Service – 2021/22 Annual Accounts – Independent auditor's report noted.

2 There was submitted a report by Audit Scotland regarding an audit of the 2021/22 financial statements of the West of Scotland Archaeology Service which detailed key messages and significant findings which had arisen from the 2021/22 audit.

After consideration and having heard Mr Stephen O'Hagan, Audit Scotland, the Joint Committee noted the report.

West of Scotland Archaeology Service – 2021/22 Annual Accounts approved.

3 There was submitted a report by the Executive Director of Financial Services, Glasgow City Council regarding the 2021/22 Annual Accounts for the West of Scotland Archaeology Service, advising that

(1) the balance of usable reserves at 1st April 2021 was £150,465; and

(2) in 2021/22 total expenditure was £159,256 and total income £172,219, which resulted in a surplus for the year of £12,963 compared to a £13,564 budgeted deficit, with a balance of usable reserves at 31st March 2022 of £163,428.

After consideration, the Joint Committee approved the 2021/22 Annual Accounts for the West of Scotland Archaeology Service.

Pre-audit Annual Accounts for the Year Ended 31st March 2023 accepted.

4 With reference to the previously agreed procedure agreeing that responsibility for the consideration of the unaudited accounts be delegated to the Convener of the West of Scotland Archaeology Service (WoSAS) Joint Committee, there was submitted a report by the Executive Director of Finance, Glasgow City Council regarding the pre-audited Accounts for the financial year ended 31st March 2023.

After consideration, the Convener

(1) accepted the 2022/23 unaudited accounts; and

(2) noted that

(a) the other Members of the WoSAS Joint Committee had also been sent the 2022/23 unaudited accounts for information, and had raised no matters for discussion nor had sought further clarification; and

(b) the Executive Director of Finance, Glasgow City Council would submit the unaudited accounts for audit to EY and would proceed with the public inspection of the annual accounts in line with the requirements of the regulations.

West of Scotland Archaeology Service – Audit Plan 2022/23 approved.

5 There was submitted a report by EY regarding the 2022/23 audit of the financial statements of the West of Scotland Archaeology Service (WoSAS).

After consideration and having heard Rob Jones, EY, the Joint Committee

(1) noted

(a) a summary of the key risks and audit approach for the 2022/23 audit;

(b) a summary of recent accounting and audit developments that were relevant to WoSAS; and

(c) a summary of the audit approach, materiality and the key risks that had been identified in relation to the financial statements audit; and

(2) accepted the Audit Plan and the financial statements audit timetable as detailed in the report.