News release on behalf of the Accounts Commission

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Late financial reporting must be fixed at East Dunbartonshire Council

Delays to completing audited annual accounts at East Dunbartonshire Council are weakening the ability of councillors and senior staff to make robust financial decisions, as well as undermining transparency and accountability.

The 2023/24 audit of the council was not completed until August 2026, nearly two years after the statutory deadline. Until 2022/23, the council routinely met reporting deadlines but there have been ongoing delays for the past three years. The council and its external auditor must agree a realistic, properly resourced plan by March 2027 to return audits to statutory deadlines.

In its latest report, the Accounts Commission states a range of issues contributed to these delays. This includes the late start to the audit and the introduction of a new financial management system at East Dunbartonshire Council.

Council staff and their external auditors have a shared responsibility to deliver the annual audit on time, with both ensuring they have sufficient resources to achieve this. Successfully delivering any audit relies on collaboration and a shared responsibility between auditors and the audited body.

Jo Armstrong, Chair of the Accounts Commission, said:

‘The recurring delays to having up-to-date audited financial information at East Dunbartonshire Council is a significant risk; councillors and senior staff need robust, accurate information to help them with important decisions about their plans for how they intend to spend local money. This is even more critical with councils facing mounting financial pressures and ongoing discussions around public sector reform.

‘There are lessons here for all councils and auditors. Strong partnership working between councils and their auditors, and leadership from councillors are critical in prioritising the delivery of audits within statutory timescales.’

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Notes to Editor:

1. All reports by the Accounts Commission and Auditor General published since 2000 are available at www.audit.scot

- The Accounts Commission is the public spending watchdog for local government. It holds councils and various joint boards and committees in Scotland to account and help them improve. It operates impartially and independently of councils and of the Scottish Government, and meets and reports in public.

- Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.

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