

---

**ARGYLL AND BUTE COUNCIL**

**COUNCIL**

**FINANCIAL SERVICES**

**22 FEBRUARY 2024**

---

**ANNUAL ACCOUNTS 2022-23 UPDATE**

---

**1.0 INTRODUCTION**

3.5. Throughout the audit there have only been minimal material issues raised by the

5.5.2 Socio-economic Duty – None

5.5.3 Islands – None

5.6 Climate Change – None

5.7 Risk – Risk that Accounts are not signed-off before commencement of the 2023-24 accounts.

5.8 Customer Service - None

5.9 The Rights of the Child (UNCRC) - None

**Kirsty Flanagan**  
**Executive Director/ Section 95 Officer**  
**5 February 2024**

**Policy Lead for Finance and Commercial Services: Councillor Gary Mulvaney**

For further information contact: Anne Blue, Head of Financial Services  
[anne.blue@argyll-bute.gov.uk](mailto:anne.blue@argyll-bute.gov.uk)