

4

**ACCOUNTS COMMISSION FOR STATUTORY REPORT 2001/04 ON THE
SCOTTISH BORDERS COUNCIL, EDUCATION DEPARTMENT OVERSPEND
(AN 107-2002)**

The above report was issued in October 2001 and considered the potential implications for the stewardship of public funds and levels of local taxation as a result of the £3.9m overspend by the Education Department of Scottish Borders Council in 2000/01.

The full report can be made available to members. Whilst this report related to the financial management of the Education services in another local authority, consideration will be given to the findings which were viewed to be the root cause of the problem in a local context and if perceived that any of the issues are pertinent will be taken into consideration as part of the Internal Audit Review.