

**THE HIGHLAND COUNCIL
NORTHERN JOINT POLICE BOARD
HIGHLAND & ISLANDS FIRE BOARD
HIGHLAND & WESTERN ISLES VALUATION JOINT BOARD
HIGHLANDS AND ISLANDS TRANSPORT PARTNERSHIP
PUBLIC INSPECTION OF UNAUDITED STATEMENT
OF ACCOUNTS ETC. FOR THE YEAR ENDED
31 MARCH 2009**

NOTICE IS HEREBY GIVEN in accordance with the provisions of Section 101 of the Local Government (Scotland) Act 1973 and Regulation 5(1) of the Local Authority Accounts (Scotland) Regulations 1985 that:

(a) Copies of the unaudited Statement of Accounts of the above-mentioned Authorities for the year ended 31 March 2009 will be available at the following locations:

- The Highland Council
Finance Service, Council Headquarters, Glenurquhart Road, Inverness
- Orkney Islands Council
Department of Finance, Council Offices, Kirkwall
- Shetland Islands Council
Department of Finance, 15 South Road, Lerwick
- Cornhairle Nan Eilean Siar
Department of Finance, Sandwick Road, Stornoway
- Moray Council
Department of Finance, Council Offices, High Street, Elgin
- Argyll and Bute Council
Department of Finance, Council Offices, Kilmory, Lochgilphead

Notes:

- (1) The Accounts for the Highland Council will not be available in Kirkwall, Lerwick, Stornoway, Elgin and Lochgilphead
- (2) The Accounts for the Northern Police Board will not be available in Elgin and Lochgilphead
- (3) The Accounts for the Highland and Islands Fire Board will not be available in Elgin and Lochgilphead
- (4) The Accounts for the Valuation Joint Board will not be available in Kirkwall, Lerwick, Elgin and Lochgilphead
- (5) The Accounts for the Highlands and Islands Transport Partnership will not be available in Lerwick

The public inspection period is from Friday 07 August to Thursday 27 August inclusive (excluding Saturdays and Sundays) between the hours of 9am and 1pm and 2pm to 3pm. All books, deeds, contracts, bills, vouchers and receipts relating thereto are available for public inspection at the Highland Council, Finance Service, Council Headquarters, Glenurquhart Road, Inverness.

(b) Any person interested may inspect the unaudited Statement of Accounts etc. of the above mentioned Authorities and may take copies of extracts of them without charge.

(c) Any person interested may object to the Accounts etc. of the Authorities or to any part of the Accounts etc. by sending their objection in writing not later than Thursday 27 August together with a statement of the grounds thereof, to:

- (i) (a) For Highland Council: Fiona Mitchell-Knight, Assistant Director of Audit Services, Audit Scotland, Ballantyne House, 84 Academy Street, Inverness, IV1 1LU.
- (b) For the Police, Fire and Valuation Joint Boards & Highlands and Islands Transport Partnership: Kay Jenks, Senior Audit Manager, Audit Scotland, Ballantyne House, 84 Academy Street, Inverness IV1 1LU.
- (ii) a copy of the objection and statement should be sent to the Controller of Audit, Audit Scotland, 18 George Street, Edinburgh EH2 2QU, and to the Director of Finance and any officer of the Authorities who may be concerned.

(d) Where any person objects to the Accounts of the above-mentioned Authorities the Auditor shall, if so requested by that person, afford to that person the opportunity of appearing before and being heard by the Auditor with respect to that objection and any such person may so appear and be heard either personally or by a representative.

Highland Council	Alan Geddes
Headquarters	Director of Finance - Highland Council
Glenurquhart Road	Treasurer - Northern Joint Police Board
Inverness	Treasurer - Highland & Islands Fire Board
IV3 5NX	Treasurer - Highland & Western Isles Valuation Joint Board
	Treasurer - Highlands & Islands Transport Partnership