



Securing the future... • *Improving services*
• *Enhancing quality of life* • *Making the best use of public resources*

Council Building
2 High Street
PERTH
PH1 5PH

29 January 2014

A Meeting of the **Audit Committee** will be held in the **Committee Room, Fourth Floor, Council Building, 2 High Street, Perth** on **Wednesday 5 February 2014** at **10.00am**.

If you have any queries please contact Charlotte Irons/Joy Somerville on (01738) 475128.

BERNADETTE MALONE
Chief Executive

Those attending the meeting are requested to ensure that all mobile phones and other communication devices are switched off.

Members

Councillor B Vaughan (Convener)
Councillor A Stewart
Councillor H Anderson
Councillor D Cuthbert
Councillor J Giacomazzi
Councillor W Wilson
Councillor A Younger

PERTH AND KINROSS COUNCIL
AUDIT COMMITTEE – 5 FEBRUARY 2014

AGENDA

MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT

1. Welcome and Apologies/Substitutes
2. Declarations of Interest
3. Minute of Meeting of the Audit Committee of 30 October 2013 (copy herewith) **(Pages 1-4)**
4. Internal Audit Follow-Up – Report by Chief Internal Auditor (copy herewith 14/32) **(Pages 5-22)**
5. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 14/33) **(Pages 23-34)**
 - (i) Housing and Community Care
 - (a) 13/12 – Voids Management (copy herewith 14/34) **(Pages 35-38)**
 - (b) 13/16 – Internal Control Review (copy herewith 14/35) **(Pages 39-48)**
 - (ii) Education and Children's Services
 - (a) 13/17(b) – Financial Management of Libraries – Scone Library (copy herewith 14/36) **(Pages 49-56)**
6. National Fraud Initiative 2012/13 – Progress Report – Report by the Chief Internal Auditor (copy herewith 14/37) **(Pages 57-62)**
7. External Quality Assessment – Report by the Chief Internal Auditor (copy herewith 14/38) **(Pages 63-70)**
8. Audited Statement of Accounts 2012/13 and Audit Scotland Annual Report on the 2012/13 Audit – Report by Head of Finance (copy herewith 14/39) **(Pages 71-214)**

IT IS RECOMMENDED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEMS IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973

P1. Internal Audit Update

(i) Housing and Community Care

- (a) 13/32 – Financial Assessment (copy issued under separate cover 14/40)

(ii) Education and Children's Services

- (a) 13/17(a) – Financial Management of Libraries – AK Bell Library (copy issued under separate cover 14/41)

If you or someone you know would like a copy of this document in another language or format, (on occasion only, a summary of the document will be provided in translation), this can be arranged by contacting committee@pkc.gov.uk



Council Text Phone Number 01738 442573