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• *Enhancing quality of life* • *Making the best use of public resources*

Council Building  
2 High Street  
Perth  
PH1 5PH

Monday, 19 March 2018

A Meeting of the **Audit Committee** will be held in **the Council Chamber, 2 High Street, Perth, PH1 5PH** on **Wednesday, 28 March 2018** at **14:00**.

If you have any queries please contact Committee Services on (01738) 475000 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**BERNADETTE MALONE**  
Chief Executive

***Those attending the meeting are requested to ensure that all electronic equipment is in silent mode.***

***Please note that the meeting will be recorded and will be publicly available on the Council's website following the meeting.***

**Members:**

Councillor Eric Drysdale (Convener)  
Councillor Bob Band (Vice-Convener)  
Councillor Kathleen Baird  
Councillor Audrey Coates  
Councillor Stewart Donaldson  
Councillor David Illingworth  
Councillor Xander McDade



**Audit Committee**

**Wednesday, 28 March 2018**

**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.***

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|-------------|---|----------------|
| <b>1</b>    | <b>WELCOME AND APOLOGIES</b>  |                |
| <b>2</b>    | <b>DECLARATIONS OF INTEREST</b>   |                |
| <b>3</b>    | <b>MINUTE OF MEETING OF THE AUDIT COMMITTEE OF 31 JANUARY 2018 FOR APPROVAL AND SIGNATURE</b>   | <b>5 - 10</b>  |
| <b>4</b>    | <b>INTERNAL AUDIT FOLLOW UP</b><br>Report by Chief Internal Auditor (copy herewith 18/102)  | <b>11 - 20</b> |
| <b>5</b>    | <b>INTERNAL AUDIT UPDATE</b><br>Report by Chief Internal Auditor (copy herewith 18/103)   | <b>21 - 32</b> |
| <b>(i)</b>  | <b>CORPORATE AND DEMOCRATIC SERVICES</b>  |                |
| <b>(a)</b>  | <b>17-20 - CREDITORS SYSTEM</b><br>(copy herewith 18/104)   | <b>33 - 42</b> |
| <b>(b)</b>  | <b>17-21 - HMRC GUIDANCE - IR 35 COMPLIANCE</b><br>(copy herewith 18/105)   | <b>43 - 56</b> |
| <b>(c)</b>  | <b>17-26 - COUNCIL TAX</b><br>(copy herewith 18/106)  | <b>57 - 66</b> |
| <b>(ii)</b> | <b>HOUSING AND COMMUNITY SAFETY</b>   |                |
| <b>(a)</b>  | <b>17-06 - NORTHGATE HOUSING INFORMATION SYSTEM</b><br>(copy herewith 18/107)   | <b>67 - 82</b> |
| <b>6</b>    | <b>NATIONAL FRAUD INITIATIVE PROGRESS REPORT</b><br>Report by Chief Internal Auditor (copy herewith 18/108)                               | <b>83 - 88</b> |
| <b>7</b>    | <b>THE INTERNAL AUDIT STRATEGY &amp; INTERNAL AUDIT PLAN - APRIL-JUNE 2018</b><br>Report by Chief Internal Auditor (copy herewith 18/109) | <b>89 - 98</b> |

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