



Council Building  
2 High Street  
Perth  
PH1 5PH

Thursday, 13 September 2018

A meeting of the **Audit and Performance Committee of the Perth and Kinross Integration Joint Board** will be held in **Room 410 (Committee Room), Fourth Floor, Council Building, 2 High Street, Perth, PH1 5PH** on **Thursday, 20 September 2018** at **14:30**.

If you have any queries please contact Adam Taylor on (01738) 475163 or email [Committee@pkc.gov.uk](mailto:Committee@pkc.gov.uk).

**Robert Packham**  
**Chief Officer**

**Members**

Councillor Callum Purves, Perth and Kinross Council (Chair)  
Councillor Eric Drysdale, Perth and Kinross Council  
Bernie Campbell, Carer Public Partner  
Jim Foulis, Associate Nurse Director, NHS Tayside  
Robert Peat, Tayside NHS Board



**Audit and Performance Committee of the Perth and Kinross Integration Joint Board**

**Thursday, 20 September 2018**

**AGENDA**

- 1 WELCOME AND APOLOGIES/SUBSTITUTES**
  
- 2 DECLARATIONS OF INTEREST**  
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 [Perth and Kinross Integration Joint Board Code of Conduct](#).
  
- 3 MINUTE OF PREVIOUS MEETINGS / MEMBERSHIP AND ROLE OF AUDIT AND PERFORMANCE COMMITTEE**
  
- 3.1 MINUTES**
  
- 3.1(i) MINUTE OF MEETING OF THE AUDIT AND PERFORMANCE COMMITTEE OF 19 JUNE 2018** **5 - 10**  
(copy herewith)
  
- 3.1(ii) MINUTE OF SPECIAL MEETING OF THE AUDIT AND PERFORMANCE COMMITTEE OF 18 JULY 2018** **11 - 12**  
(copy herewith)
  
- 3.2 ACTION POINTS UPDATE** **13 - 14**  
Report by Chief Financial Officer (copy herewith G/18/120)
  
- 3.3 MATTERS ARISING**
  
- 3.4 AUDIT AND PERFORMANCE COMMITTEE MEMBERSHIP UPDATE**  
Verbal Update by S Hendry, Committee Services
  
- 3.5 ROLE OF AUDIT AND PERFORMANCE COMMITTEE MOVING FORWARD**  
Verbal Update by Chief Financial Officer
  
- 4 GOVERNANCE**
  
- 4.1 TRANSFORMING GOVERNANCE ACTION PLAN 2018/19** **15 - 22**  
Report by Chief Financial Officer (copy herewith G/18/121)

<b>5</b>	<b>ASSURANCE: INTERNAL CONTROL AND RISK MANAGEMENT</b>	
<b>5.1</b>	<b>ASSURANCES RECEIVED FROM PARTNERS</b> Report by Chief Financial Officer (copy herewith G/18/122)	<b>23 - 28</b>
<b>5.2</b>	<b>RISK MANAGEMENT PROGRESS UPDATE</b> Report by Chief Financial Officer (copy herewith G/18/123)	<b>29 - 34</b>
<b>5.3</b>	<b>INTERNAL AUDIT PLAN 2017/18 PROGRESS</b> Report by Chief Internal Auditor (copy herewith G/18/124)	<b>35 - 38</b>
<b>5.4</b>	<b>INTERNAL AUDIT PLAN 2018/19</b> Report by Chief Internal Auditor (copy herewith G/18/125)	<b>39 - 56</b>
<b>5.5</b>	<b>AUDIT RECOMMENDATIONS UPDATE</b> Report by Chief Financial Officer (copy herewith G/18/126)	<b>57 - 70</b>
<b>6</b>	<b>ANNUAL ACCOUNTS</b>	
<b>6.1</b>	<b>AUDITED ANNUAL ACCOUNTS 2017/18</b> Report by Chief Financial Officer (copy herewith G/18/127)	<b>71 - 112</b>
<b>6.2</b>	<b>KPMG EXTERNAL AUDIT ANNUAL REPORT 2017/18</b> Report by KPMG (copy herewith G/18/128)	<b>113 - 142</b>
<b>6.3</b>	<b>LETTER OF REPRESENTATION</b> Letter by Chief Financial Officer to KPMG (copy herewith G/18/129)	<b>143 - 148</b>
<b>7</b>	<b>PERFORMANCE REVIEW</b>	
<b>7.1</b>	<b>2018/19 FINANCIAL POSITION</b> Report by Chief Financial Officer (copy herewith G/18/130)	<b>149 - 156</b>
<b>8</b>	<b>FOR INFORMATION / NOTING</b>	
<b>9</b>	<b>PRIVATE DISCUSSION</b>	
<b>10</b>	<b>DATE OF NEXT MEETING / DEVELOPMENT SESSION</b> Tuesday 20 November 2018 - 1.00pm (Development Session)	