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

Council Building
2 High Street
PERTH
PH1 5PH

21 June 2012

A Meeting of the **AUDIT SUB-COMMITTEE** will be held in the **COMMITTEE ROOM, FOURTH FLOOR, COUNCIL BUILDING, 2 HIGH STREET, PERTH** on **WEDNESDAY 27 JUNE 2012 at 9.30AM.**

If you have any queries please contact Maureen Kay on (01738) 475119.

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 Dave Cuthbert
Councillor Archie MacLellan
Councillor Alexander Stewart
Councillor Barbara Vaughan
Councillor Anne Younger

PERTH AND KINROSS COUNCIL

AUDIT SUB-COMMITTEE – 27 JUNE 2012
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. Appointment of Convener
2. Declarations of Interest
3. Minutes
 - (i) Minute of Audit Sub-Committee of 29 February 2012 for Signature
(copy herewith) **(Pages 1-6)**
 - (ii) Minute of Special Audit Sub-Committee of 27 March 2012 for Signature
(copy herewith) **(Pages 7-10)**
4. Internal Audit Year-End Report for 2011/12 – Report by the Chief Internal Auditor (copy herewith 12/266) **(Pages 11-22)**
5. Internal Audit Follow-Up – Report by the Chief Internal Auditor (copy herewith 12/267) **(Pages 23-38)**
6. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 12/268) **(Pages 39-46)**
 - (i) Corporate
 - (a) 11/03 – Income Debtors / Integra Sales Ledger – Report by the Chief Internal Auditor (copy herewith 12/269) **(Pages 47-60)**
 - (b) 11/04 – Creditors / Purchase Ledger Assignment – Report by the Chief Internal Auditor (copy herewith 12/270) **(Pages 61-68)**
 - (c) 11/09 – Information Security – Report by the Chief Internal Auditor (copy herewith 12/271) **(Pages 69-86)**
 - (ii) Chief Executive's Service
 - (a) 11/08 – Records Management – Report by the Chief Internal Auditor (copy herewith 12/272) **(Pages 87-90)**

- (iii) Housing and Community Care
 - (a) 11/12 – Commissioning Services – Temporary Accommodation – Report by the Chief Internal Auditor (copy herewith 12/273) (Pages 91-110)
- (iv) Education and Children’s Services
 - (a) 08/023 – Financial Management of Primary Schools – Report by the Chief Internal Auditor (copy herewith 12/274) (Pages 111-120)

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 Follow-Up Work

- (i) Appendix F (copy issued under separate cover)
- (ii) Appendix G (copy issued under separate cover)

P2. Internal Audit Update

- (i) Corporate
 - (a) 11/01 – Income: Cash Handling Outside Cash Offices – Report by the Chief Internal Auditor (copy issued under separate cover)
- (ii) Education and Children’s Services
 - (a) 10/06 – Contract Monitoring: Investment in Learning Programme – Report by the Chief Internal Auditor (copy issued under separate cover)