

## AUDIT COMMITTEE

Minute of meeting of the Audit Committee held in the Council Chambers, 2 High Street, Perth on Wednesday 14 June 2017 at 10.00am.

Present: Councillors E Drysdale, B Band, S Donaldson, D Illingworth, R McCall (substituting for H Coates), X McDade and C Purves.

In Attendance: J Clark, C Irons, L Potter, L Simpson, J Symon and G Taylor (all Corporate and Democratic Services); J Cockburn (Education and Children's Services); N Ballantine and F Crofts (both Environment Service) and N Copland (Housing and Community Care).

Also in Attendance: M Wilkie, KPMG, External Auditors.

Apologies: Councillor H Coates

Councillor Drysdale, Convener, Presiding.

### 332. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting. An apology and substitution were noted as above.

In terms of Standing Order 13, the Committee agreed that the meeting be recorded for use as part of the elected member development programme.

### 333. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

### 334. MINUTES

- (i) The minute of meeting of the Audit Committee of 22 March 2017 (Arts. 168–174) was submitted and approved as a correct record and authorised for signature.
- (ii) The minute of the special meeting of the Audit Committee of 18 April 2017 (Arts. 213–218) was submitted and approved as a correct record and authorised for signature.

### 335. INTERNAL AUDIT UPDATE

There was submitted a report by the Chief Internal Auditor (17/201) presenting a summary of Internal Audit's work against the 2017/18 Annual Plan.

#### **Resolved:**

The progress of work against the 2017/18 Annual Plan, be noted.

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The Committee considered the following final reports:-

(i) **Education and Children's Services**

(a) **17-02(a) – Financial Management of Schools – Perth Academy**

There was submitted a report by the Chief Internal Auditor (17/202) on an audit to ensure that the school was managed in accordance with the Financial Procedures as laid down by Education and Children's Services.

**Resolved:**

Internal Audit's findings, as detailed in Report 17/202, be noted.

(ii) **The Environment Service**

(a) **17-03 – Capital Programme**

There was submitted a report by the Chief Internal Auditor (17/203) on an audit to ensure (1) that there was adequate consideration of budget and strategy when planning the Capital Programme and (2) that there were effective controls in place to monitor, report and deliver the Capital Programme.

**Resolved:**

Internal Audit's findings, as detailed in Report 17/203, be noted.

**336. INTERNAL AUDIT FOLLOW UP**

There was submitted and noted a report by the Chief Internal Auditor (17/204), presenting a current summary of Internal Audit's work to follow up on the implementation of agreed management actions arising from both internal and external audit work.

**Resolved:**

- (i) The current position in respect of the agreed actions arising from internal and external work be noted.
- (ii) The action plans be progressed, taking into account the recorded audit opinions.
- (iii) Future reports to include the number of actions completed.

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**337. EXTERNAL AUDIT - KPMG - PERTH AND KINROSS COUNCIL INTERIM  
MANAGEMENT REPORT AND AUDIT STATUS SUMMARY - 31 MARCH  
2017**

There was submitted and noted a report by the External Auditor (17/205), on the Council's interim management report and audit summary to 31 March 2017.

M Wilkie, KPMG, gave an outline of KPMG's role as external auditors and summarised their report.

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