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

Council Building
The Atrium
137 Glover Street
Perth
PH2 0LQ

Wednesday, 21 September 2016

A Meeting of the **Audit Committee** will be held in the **Hay Room, Dewars Centre, Glover Street, Perth, PH2 0TH** on **Wednesday, 28 September 2016** at **10:00**.

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

BERNADETTE MALONE
Chief Executive

Those attending the meeting are requested to ensure that all mobile phones and other communication devices are in silent mode.

Members:

Councillor Dave Cuthbert (Convener)
Councillor Barbara Vaughan (Vice-Convener)
Councillor Henry Anderson
Councillor Kathleen Baird
Councillor Joe Giacobazzi
Councillor Willie Wilson
Councillor Anne Younger

Audit Committee

Wednesday, 28 September 2016

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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|--------------|---------------------------------------------------------------------------------------------------------------------|------------------|
| 1 | WELCOME AND APOLOGIES/SUBSTITUTES | |
| 2 | DECLARATIONS OF INTEREST | |
| 3 | MINUTE OF MEETING OF THE AUDIT COMMITTEE OF 29 JUNE 2016 FOR APPROVAL AND SIGNATURE | 5 - 14 |
| 4 | INTERNAL AUDIT FOLLOW-UP
Report by Chief Internal Auditor (copy herewith 16/411) | 15 - 28 |
| 5 | THE NATIONAL FRAUD INITIATIVE 2014/15 AND 2016/17
Report by Chief Internal Auditor (copy herewith 16/412) | 29 - 84 |
| 6 | INTERNAL AUDIT UPDATE
Report by Chief Internal Auditor (copy herewith 16/413) | 85 - 96 |
| (i) | CORPORATE AND DEMOCRATIC SERVICES | |
| (a) | 16-05 - INFORMATION SHARING
(copy herewith 16/414) | 97 - 110 |
| (ii) | EDUCATION AND CHILDREN'S SERVICES | |
| (a) | 16-06(A) - FINANCIAL MANAGEMENT OF THROUGH SCHOOLS
(copy herewith 16/415) | 111 - 116 |
| (iii) | HOUSING AND COMMUNITY CARE | |
| (a) | 16-07 - FINANCIAL ASSESSMENT AND CHARGING
(copy herewith 16/416) | 117 - 134 |

(b)	16-08 - ADULT PROTECTION (copy herewith 16/417)	135 - 146
(c)	16-09 - HOUSING OPTIONS (copy herewith 16/418)	147 - 158
6(i)(b)	16-02 - CREDIT CARDS (copy herewith 14/423)	159 - 170
7	DRAFT AUDITED ANNUAL ACCOUNTS 2015/16 AND DRAFT 2015/16 ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT Report by Head of Finance (copy herewith 16/424)	171 - 340

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