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Council Building  
2 High Street  
Perth  
PH1 5PH

13/09/2021

A virtual meeting of **Audit Committee** will be held on **Monday, 20 September 2021** at **09:30**.

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

**BARBARA RENTON**  
Interim Chief Executive

***Those attending the meeting are requested to ensure that all notifications are silent on their device and other devices are in silent mode.***

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

**Members:**

Councillor Eric Drysdale (Convener)  
Councillor Stewart Donaldson (Vice-Convener)  
Councillor Liz Barrett  
Councillor Harry Coates  
Councillor David Illingworth  
Councillor Roz McCall  
Councillor Xander McDade



**Audit Committee**

**Monday, 20 September 2021**

**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 SPECIAL MEETING OF AUDIT COMMITTEE OF 30 JUNE 2021 FOR APPROVAL</b><br>(copy herewith)   | <b>5 - 10</b>    |
| <b>4</b>       | <b>DRAFT AUDITED ANNUAL ACCOUNTS 2021/22 AND DRAFT ANNUAL AUDIT REPORT TO THE MEMBERS OF PERTH AND KINROSS COUNCIL AND THE CONTROLLER OF AUDIT FOR THE YEAR ENDED 31 MARCH 2021</b><br>Report by Head of Finance (copy herewith 21/164) | <b>11 - 182</b>  |
| <b>5</b>       | <b>INTERNAL AUDIT ANNUAL REPORT &amp; CHIEF INTERNAL AUDITOR'S OPINION 2020/21</b><br>Report by Chief Internal Auditor (copy herewith 21/165)   | <b>183 - 188</b> |
| <b>6</b>       | <b>INTERNAL AUDIT FOLLOW UP</b><br>Report by Chief Internal Auditor (copy herewith 21/167)  | <b>189 - 194</b> |
| <b>7</b>       | <b>INTERNAL AUDIT UPDATE</b><br>Report by Chief Internal Auditor (copy herewith 21/168)   | <b>195 - 200</b> |
| <b>8</b>       | <b>PERTH AND KINROSS HEALTH AND SOCIAL CARE PARTNERSHIP</b>   |                  |
| <b>8(i)(a)</b> | <b>20-03 - PROVIDERS SUSTAINABILITY PAYMENTS</b><br>(copy herewith G/21/78)   | <b>201 - 214</b> |

***IT IS RECOMMENDED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM(S) IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973***

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| <b>P1</b> | <b>MINUTE OF SPECIAL MEETING OF AUDIT COMMITTEE OF 30 JUNE 2021 FOR APPROVAL (P1 - PRIVATE ITEM)</b> |  |
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You can also send us a text message on 07824 498145.

All Council Services can offer a telephone translation facility.