



Securing the future... • *Improving services*  
• *Enhancing quality of life* • *Making the best use of public resources*

Council Building  
2 High Street  
PERTH  
PH1 5PH

20 March 2013

A Meeting of the **Audit Committee** will be held in the **Committee Room, Fourth Floor, Council Building, 2 High Street, Perth** on **Wednesday 27 March 2013** at **2.00pm**.

If you have any queries please contact Paula Frazer on (01738) 475144.

**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 B Vaughan (Convener)  
Councillor A Stewart (Vice-Convener)  
Councillor H Anderson  
Councillor D Cuthbert  
Councillor J Giacomazzi  
Councillor W Wilson  
Councillor A Younger



**PERTH AND KINROSS COUNCIL**

**AUDIT COMMITTEE – 27 MARCH 2013**

**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. Declarations of Interest
2. Minute of Meeting of the Audit Committee of 16 January 2013 (copy herewith) **(Pages 1-6)**
3. Internal Audit Follow-Up – Report by Chief Internal Auditor (copy to follow)
4. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 13/141) **(Pages 7-12)**
  - (i) Education and Children's Services
    - (a) 12/15 – School Funds (copy herewith 13/142) **(Pages 13-32)**
    - (b) 12/21(a) – Inchview Primary School (copy herewith 13/143) **(Pages 33-42)**
    - (c) 12/21(b) – Crieff Primary School (copy herewith 13/144) **(Pages 43-52)**
  - (ii) The Environment Service
    - (a) 12/24 – Purchasing Controls Assignment (copy to follow)
5. Audit Committee Role and Remit – Report by Chief Internal Auditor (copy herewith 13/146) **(Pages 53-64)**
6. Public Sector Internal Audit Standards – Report by Chief Internal Auditor (copy herewith 13/147) **(Pages 65-108)**
7. The Internal Audit Plan 2013/14 – Report by Chief Internal Auditor (copy herewith 13/148) **(Pages 109-140)**
8. External Audit Reports
  - (i) Perth and Kinross Council – Annual Audit Plan 2012/13 (copy herewith 13/149) **(Pages 141-167)**

***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 – Report by Chief Internal Auditor

- (i) Appendix F (copy to follow)
- (ii) Appendix G (copy to follow)

If you or someone you know would like a copy of this document in another language or format, (on occasion only, a summary of the document will be provided in translation), this can be arranged by contacting [committee@pkc.gov.uk](mailto:committee@pkc.gov.uk)



Council Text Phone Number 01738 442573