



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

Council Building
2 High Street
Perth
PH1 5PH

20/03/2023

A hybrid meeting of the **Audit and Risk Committee** will be held in **the Council Chamber** on **Monday, 27 March 2023 at 13:00**.

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

THOMAS GLEN
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 David Illingworth (Convener)
Councillor Andy Chan (Vice-Convener)
Councillor Liz Barrett
Councillor Ken Harvey
Councillor Iain MacPherson
Councillor Colin Stewart
Councillor Grant Stewart

Audit and Risk Committee

Monday, 27 March 2023

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 WELCOME AND APOLOGIES/SUBSTITUTES**
- 2 DECLARATIONS OF INTEREST**
- 3 MINUTE OF MEETING OF THE AUDIT AND RISK COMMITTEE 5 - 6
OF 7 DECEMBER 2022 FOR APPROVAL
(copy herewith)**
- 4 ANNUAL AUDIT PLAN 2022/23 7 - 28
Report by Audit Scotland (copy herewith 23/99)**
- 5 INTERNAL AUDIT UPDATE 29 - 32
Report by Chief Internal Auditor (copy herewith 23/100)**
- 6(i) COMMUNITIES**
Due to capacity both within Internal Audit and Services it has not been possible to have full consultation and agreement on all aspects of these reports and they will therefore be submitted to the next meeting of the Audit & Risk Committee.
- 6(i)(a) AGENCY WORKERS**
Withdrawn from this agenda
- 6(i)(b) TAY CITIES DEAL**
Withdrawn from this agenda

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

- P1 INTERNAL AUDIT FOLLOW UP**
- Exempt Reason 1 - Information relating to a particular employee, former employee or applicant to become an employee of, or a particular office holder, former office holder or applicant to become an office holder under the authority.

- **Exempt Reason 14 - Any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.**

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 the Customer Service Centre on 01738 475000.

You can also send us a text message on 07824 498145.
--

All Council Services can offer a telephone translation facility.
--