



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

Council Building
2 High Street
PERTH
PH1 5PH

26 March 2014

A Meeting of the **Audit Committee** will be held in the **Committee Room Fourth Floor, Council Building, 2 High Street, Perth** on **Wednesday 2 April 2014** at **10.00am**.

If you have any queries please contact Charlotte Irons/Joy Somerville on (01738) 475128.

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
Councillor H Anderson
Councillor D Cuthbert
Councillor J Giacomazzi
Councillor W Wilson
Councillor A Younger

PERTH AND KINROSS COUNCIL

AUDIT COMMITTEE – 2 APRIL 2014

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 Committee of 5 February 2014 (copy herewith) **(Pages 1-4)**
4. The Internal Audit Plan, 2014/15 – Report by the Chief Internal Auditor (copy herewith 14/137) **(Pages 5-34)**
5. Internal Audit Follow-Up – Report by the Chief Internal Auditor (copy herewith 14/138) **(Pages 35-52)**
6. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 14/139) **(Pages 53-62)**
 - (i) Chief Executive's Service
 - (a) 13-01 – Revenue Monitoring (copy herewith 14/140) **(Pages 63-70)**
 - (b) 13-13 – Payroll (copy herewith 14/141) **(Pages 71-82)**
 - (ii) Housing and Community Care
 - (a) 13-15 – Spend Profiling (copy herewith 14/142) **(Pages 83-92)**
 - (iii) Education and Children's Services
 - (a) 13-35 – Looked After Services – The Cottages (copy herewith 14/143) **(Pages 93-104)**
7. External Audit Reports
 - (i) Audit of Housing and Council Tax Benefit – Risk Assessment Report (copy herewith 14/144) **(Pages 105-124)**

- (ii) Perth and Kinross Council: Annual Audit Plan 2013/14(copy herewith 14/145) (**Pages 125-150**)
8. Audit Committee Review of Effectiveness – Report by the Chief Internal Auditor (copy herewith 14/146) (**Pages 151-162**)

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



Council Text Phone Number 01738 442573