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

Council Building  
2 High Street  
PERTH  
PH1 5PH

19 November 2014

A Meeting of the **Audit Committee** will be held in the **Committee Room, Fourth Floor, Council Building, 2 High Street, Perth** on **Wednesday 26 November 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 – 26 NOVEMBER 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 17 September 2014 (copy herewith) (**Pages 1-6**)
4. Internal Audit Follow-Up – Report by Chief Internal Auditor (copy herewith 14/514) (**Pages 7-14**)
5. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 14/515) (**Pages 15-26**)
  - (i) Chief Executive's Service
    - (a) 14-07 – Data Protection (copy herewith 14/516) (**Pages 27-46**)
    - (b) 14-08 – Employee Expenses (copy herewith 14/517) (**Pages 47-60**)
  - (ii) Education and Children's Services
    - (a) 14-09(a) – Financial Management of Secondary Schools – Blairgowrie High School (copy herewith 14/518) (**Pages 61-68**)
    - (b) 14-09(b) – Financial Management of Secondary Schools – Perth Grammar School (copy herewith 14/519) (**Pages 69-78**)
  - (iii) Housing and Community Care
    - (a) 14-10 – Rent Arrears (copy herewith 14/520) (**Pages 79-90**)

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