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Council Building  
2 High Street  
Perth  
PH1 5PH

15/06/2021

A meeting of the **Audit Committee** will be held virtually on **Monday, 21 June 2021** at **09:00**.

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, 21 June 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.**

**PLEASE NOTE THAT ALTHOUGH THE PRE-AGENDA MEETING IS NOT SUBJECT TO THE TERMS OF THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973 IT IS RECOMMENDED THAT THE CONTENTS OF REPORTS AND DISCUSSIONS AT THE MEETING CONSTITUTE INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THAT ACT, AND THEREFORE, YOU SHOULD NOT DISCLOSE TO OR DISCUSS WITH ANY MEMBER OF THE PRESS OR PUBLIC ANYTHING CONTAINED IN REPORTS OR DISCLOSED DURING DISCUSSIONS.**

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|-----------------|--|----------------|
| <b>1</b>        | <b>WELCOME AND APOLOGIES/SUBSTITUTES</b>   |                |
| <b>2</b>        | <b>DECLARATIONS OF INTEREST</b>  |                |
| <b>3</b>        | <b>MINUTE OF MEETING OF AUDIT COMMITTEE OF 2 DECEMBER 2020 FOR APPROVAL</b><br>(copy herewith) | <b>5 - 6</b>   |
| <b>4</b>        | <b>INTERNAL AUDIT FOLLOW UP</b><br>Report by Chief Internal Auditor (copy herewith 21/96)      | <b>7 - 10</b>  |
| <b>5</b>        | <b>INTERNAL AUDIT UPDATE</b><br>Report by Chief Internal Auditor (copy herewith 21/97)         | <b>11 - 16</b> |
| <b>5(i)</b>     | <b>CORPORATE AND DEMOCRATIC SERVICES</b>   |                |
| <b>5(i)(a)</b>  | <b>20-05 EU WITHDRAWAL</b><br>(copy herewith 21/98)  | <b>17 - 22</b> |
| <b>5(ii)</b>    | <b>EDUCATION AND CHILDREN'S SERVICES</b>   |                |
| <b>5(ii)(a)</b> | <b>20-09 ECS PAYMENTS</b><br>(copy herewith 21/99)   | <b>23 - 36</b> |

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