

PERTH AND KINROSS COUNCIL
AUDIT COMMITTEE
26 NOVEMBER 2014

AUDIT COMMITTEE

Minute of meeting of the Audit Committee held in the Committee Room, Fourth Floor, Council Building, 2 High Street, Perth on Wednesday 26 November 2014 at 10.00am.

Present: Councillors B Vaughan, A Stewart, H Anderson, D Cuthbert, J Giacomazzi and W Wilson.

In Attendance: J Clark, D Henderson, C Irons, M Morrison, L Potter, J Symon and G Taylor (all Chief Executive's Service); J Cockburn (Education and Children's Services); S Mackenzie (the Environment Service) and N Copland (Housing and Community Care).

Apology for Absence: Councillor A Younger

Councillor Vaughan, Convener, Presiding.

773. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting and an apology for absence was noted as above.

774. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Councillors' Code of Conduct.

775. MINUTE

The minute of meeting of the Audit Committee of 17 September 2014 (Arts. 615 – 623) was submitted and approved as a correct record.

776. INTERNAL AUDIT FOLLOW-UP

There was submitted a report by the Chief Internal Auditor (14/514) presenting a current summary of Internal Audit's 'follow up' work and detailing (1) a summary of the number of actions arising from internal and external audit reports; (2) the total number of agreed actions which Internal Audit would be following up, even where the originally agreed completion dates had not been reached; (3) the number of agreed actions reported as incomplete as at their original agreed completion date, a number of which had been allocated dates in the future for completion with progress to be reported to a future meeting; (4) the number of agreed actions which had yet to be followed up as their completion date had not been reached; and (5) detailed follow-up information on a Service-by-Service basis, in respect of actions agreed for completion in the period of July to August 2014.

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Officers from the relevant Services were present to answer members' questions on the progress on outstanding actions as follows:

Environment Service

(a) Audit Scotland 4 – Maintaining Scotland's Roads – Follow-up – Action Point 2

It was noted that the Roads Asset Management Plan would be submitted to the Enterprise and Infrastructure Committee on 21 January 2015 which would set out the condition of roads throughout Perth and Kinross and the profile of expenditure required.

777. INTERNAL AUDIT UPDATE

There was submitted a report by the Chief Internal Auditor (14/515) presenting a summary of Internal Audit's work against the 2014/15 Annual Plan.

Resolved:

- (i) The Internal Audit Plan would be completed within the year be noted.
- (ii) The progress made on Internal Audit's work against the Plan for 2014/15 be noted.
- (iii) Two new assignments be approved for inclusion within the Internal Audit Plan:
 - (a) Welfare Reform - Discretionary Housing Payments Administration
 - (b) Children and Young People (Scotland) Act - Implementation of 600 hours of early learning and childcare.

The Committee considered the following final reports:-

(i) Chief Executive's Service

(a) 14-07 Data Protection

There was submitted a report by the Chief Internal Auditor (14/516) on the audit of the measures currently adopted by the Council in relation to the processing of information relating to individuals; focusing on the adequacy of the arrangements currently in place and how effectively these arrangements were implemented within Services.

Resolved:

Internal Audit's findings, as detailed in Report 14/516, be noted.

(b) Employee Expenses

There was submitted a report by the Chief Internal Auditor (14/517) on the audit of the adequacy of the Council's policy in respect of employee payments, and the arrangements to ensure

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that payments made to or on behalf of employees were accurate.

Resolved:

Internal Audit's findings, as detailed in Report 14/517, be noted.

(ii) Education and Children's Services

(a) Blairgowrie High School

There was submitted a report by the Chief Internal Auditor (14/518) on the audit of the arrangements in place for financial administration of secondary schools.

Resolved:

Internal Audit's findings, as detailed in Report 14/518, be noted.

(b) Perth Grammar School

There was submitted a report by the Chief Internal Auditor (14/519) on the audit of the arrangements in place for financial administration of secondary schools.

Resolved:

Internal Audit's findings, as detailed in Report 14/519, be noted.

(iii) Housing and Community Care

(a) Rent Arrears

There was submitted a report by the Chief Internal Auditor (14/520) on the audit of the adequacy of arrangements for the minimising, monitoring and management of rent arrears.

Resolved:

Internal Audit's findings, as detailed in Report 14/520, be noted.

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