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7 December 2007

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBER, KILMORY, LOCHGILPHEAD** on **FRIDAY, 14 DECEMBER 2007** at **11:00 AM**, which you are requested to attend.

Nigel Stewart
Director of Corporate Services

BUSINESS

- 1. APOLOGIES FOR ABSENCE**
- 2. DECLARATIONS OF INTEREST (IF ANY)**
- 3. MINUTES**
Audit Committee 20 September 2007 (Pages 1 - 4)
- 4. AUDITED ACCOUNTS 2006/2007 AND EXTERNAL AUDIT REPORT**
Report by Head of Strategic Finance (Pages 5 - 90)
- 5. AUDIT INTERIM MANAGEMENT REPORT 2006-2007**
Report by External Auditors (Pages 91 - 108)
- 6. PROGRESS REPORT ON INTERNAL AUDIT PLAN 2007-2008**
Report by Internal Audit Manager (Pages 109 - 112)
- 7. EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW UP 2007-2008**
Report by Internal Audit Manager (Pages 113 - 132)
- 8. RISK MANAGEMENT REPORT**
Report by Governance and Risk Manager (Pages 133 - 134)
- 9. SUMMARY OF QUARTERLY PERFORMANCE REPORTS**
Report by Chief Executive's Unit (Pages 135 - 138)

10. POST COMPLETION AUDIT REVIEWS

Report by Head of Strategic Finance (Pages 139 - 142)

11. BRIEFING NOTE ON PERFORMANCE OF STRATHCLYDE PENSION FUND - JUNE 2007

Report by Head of Strategic Finance (Pages 143 - 144)

12. LEGAL SERVICES UPDATE

Report by Head of Legal and Protective Services (to follow)

13. KPMG REPORT

Report by KPMG (Pages 145 - 146)

14. EXTERNAL AUDIT REPORT – BEST VALUE

Report by Head of Strategic Finance (Pages 147 - 160)

15. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2007-2008

(a) Report by Internal Audit Manager (Pages 161 - 164)

(b) Review of Creditors 2007-2008 (Pages 165 - 174)

(c) Review of Council Tax and Non-Domestic Rates (Pages 175 - 180)

(d) Review of Social Work Legislative Compliance (Pages 181 - 190)

(e) Review of Roads & Amenity Services – Waste Management Administration (Pages 191 - 200)

E1 (f) Payments to Voluntary Bodies (Public Pound) VisitScotland (Pages 201 - 214)

The Committee will be asked to pass a resolution in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for items of business with an “E” on the grounds that it is likely to involve the disclosure of exempt information as defined in the appropriate paragraph of Part 1 of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraph is:-

E1 **Paragraph 6** Information relating to the financial or business affairs of any particular person (other than the authority).

AUDIT COMMITTEE

Councillor Gordon Chalmers
Councillor Bruce Marshall
Ian M M Ross (Chair)
Christopher Valentine (Vice Chair)

Councillor Mary-Jean Devon
Councillor Roderick McCuish
Councillor Ron Simon

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