



21 February 2011

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBER, KILMORY, LOCHGILPHEAD** on **FRIDAY, 10 DECEMBER 2010** at **11:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director - Customer Services

BUSINESS

1. **APOLOGIES FOR ABSENCE**
2. **DECLARATIONS OF INTEREST**
3. **MINUTES**
Audit Committee 17 September 2010 (Pages 1 - 6)
4. **PROGRESS REPORT ON INTERNAL AUDIT PLAN 2010 - 2011**
Report by Internal Audit Manager (Pages 7 - 10)
5. **EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2010 - 2011**
Report by Internal Audit Manager (Pages 11 - 26)
6. **AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2010 - 2011**
Report by Internal Audit Manager (Pages 27 - 62)
7. **INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2010 - 2011**
Report by Internal Audit Manager (Pages 63 - 112)
8. **LEGAL SERVICES SERVICE REVIEW**
Report by Head of Governance and Law (Pages 113 - 114)
9. **RISK MANAGEMENT**
Report by Head of Strategic Finance (to follow)

10. EXTERNAL AUDIT ISSUED REPORTS 2010

Report by Internal Audit Manager (Pages 115 - 176)

11. AUDITED ACCOUNTS 2009/2010

Report by Head of Strategic Finance (Pages 177 - 254)

12. ARGYLL AIR SERVICES

Report by Executive Director – Development and Infrastructure Services

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 paragraphs are:-

E1 **Paragraph 1** Information relating to a particular employee, former employee or applicant to become an employee of, or a particular office-holder, former office-holder or applicant to become an office-holder under the authority.

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

AUDIT COMMITTEE

Martin Caldwell
Councillor Daniel Kelly
Councillor James Robb

Councillor Gordon Chalmers
Councillor David Kinniburgh
Ian M M Ross

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