



17 June 2011

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBER, KILMORY, LOCHGILPHEAD** on **FRIDAY, 24 JUNE 2011** at **11:15 AM**, which you are requested to attend.

Douglas Hendry
Executive Director - Customer Services

BUSINESS

- 1. APOLOGIES FOR ABSENCE**
- 2. DECLARATIONS OF INTEREST (IF ANY)**
- 3. MINUTES**
Audit Committee 4 March 2011 (Pages 1 - 6)
- 4. IMPLEMENTATION OF SERVICE REVIEW OF REGULATORY SERVICES**
Report by Executive Director – Development and Infrastructure Services (Pages 7 - 18)
- 5. STRATEGIC AUDIT PLAN 2011 - 2014**
Report by Chief Internal Auditor (Pages 19 - 56)
- 6. INTERNAL AUDIT ANNUAL REPORT 2010 - 2011**
Report by Chief Internal Auditor (Pages 57 - 74)
- 7. ANNUAL REPORT BY AUDIT COMMITTEE 2010 - 2011**
Report by Chief Internal Auditor (Pages 75 - 82)
- 8. CORPORATE GOVERNANCE IMPROVEMENT PLAN**
Joint Report by Executive Director – Customer Services and Head of Strategic Finance (Pages 83 - 118)

9. **UNAUDITED ACCOUNTS 2010 - 2011**
Report by Head of Strategic Finance (Pages 119 - 218)
10. **PROGRESS REPORT ON INTERNAL AUDIT PLAN 2011 - 2012**
Report by Chief Internal Auditor (Pages 219 - 224)
11. **EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2011 - 2012**
Report by Chief Internal Auditor (Pages 225 - 232)
12. **INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE**
Report by Chief Internal Auditor (Pages 233 - 364)
13. **EXTERNAL AUDIT REPORTS 2011**
Report by Grant Thornton UK LLP, External Auditor (to follow)
14. **AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2011- 2012**
Report by Chief Internal Auditor (Pages 365 - 384)
15. **NATIONAL FRAUD INITIATIVE (NFI) - NATIONAL EXERCISE 2010 - 2011**
Report by Chief Internal Auditor (Pages 385 - 388)
16. **ANTI FRAUD STRATEGY**
Report by Head of Governance and Law (Pages 389 - 390)
17. **RISK MANAGEMENT**
Report by Head of Strategic Finance (to follow)
18. **ASSURANCE AND IMPROVEMENT PLAN 2011 - 2014**
Report by Chief Internal Auditor (Pages 391 - 406)

AUDIT COMMITTEE

Martin Caldwell
Councillor George Freeman
Councillor David Kinniburgh
Ian M M Ross

Councillor Gordon Chalmers
Councillor Daniel Kelly
Councillor James Robb

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