



2 December 2011

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBER, KILMORY, LOCHGILPHEAD** on **FRIDAY, 9 DECEMBER 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 16 September 2011 (Pages 1 - 4)
- 4. IMPLEMENTATION OF THE REGULATORY SERVICES SERVICE REVIEW**
Report by Regulatory Services Manager (Pages 5 - 10)
- 5. ARGYLL AIR SERVICES**
Report by Executive Director – Development and Infrastructure Services (Pages 11 - 18)
- 6. PERFORMANCE MANAGEMENT QUARTERLY UPDATE**
Report by Head of Improvement and Strategic HR (Pages 19 - 22)
- 7. EXTERNAL AUDITORS**
Report by Chief Internal Auditor (Pages 23 - 24)
- 8. PROGRESS REPORT ON INTERNAL AUDIT PLAN 2011 - 2012**
Report by Chief Internal Auditor (Pages 25 - 28)
- 9. EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW UP 2011 - 2012**
Report by Chief Internal Auditor (Pages 29 - 36)

- 10. AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2011 - 2012**
Report by Chief Internal Auditor (Pages 37 - 136)
- 11. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2011 - 2012**
Report by Chief Internal Auditor (Pages 137 - 174)
- 12. INTERNAL AUDIT - TERMS OF REFERENCE**
Report by Chief Internal Auditor (Pages 175 - 180)
- 13. CORPORATE PERFORMANCE AUDITS**
Report by Chief Internal Auditor (Pages 181 - 184)
- 14. NATIONAL FRAUD INITIATIVE (NFI) - NATIONAL EXERCISE 2010/11**
Report by Chief Internal Auditor (Pages 185 - 188)
- 15. FINANCIAL RISK ANALYSIS**
Report by Head of Strategic Finance (Pages 189 - 204)
- 16. RISK MANAGEMENT UPDATE**
Report by Head of Strategic Finance (Pages 205 - 206)
- 17. AUDIT ACCOUNTS 2010/2011 AND EXTERNAL AUDIT REPORT**
Report by Head of Strategic Finance (Pages 207 - 346)
- 18. AUDIT ASSURANCE ON TREASURY MANAGEMENT**
Report by Head of Strategic Finance (Pages 347 - 360)
- 19. SERVICE REVIEW OF INTERNAL AUDIT**
Report by Head of Strategic Finance (to follow)

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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