



6 December 2013

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **FRIDAY, 13 DECEMBER 2013** 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**
- 3. MINUTES**
Audit Committee 20 September 2013 (Pages 1 - 6)
- 4. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK**
Report by Head of Improvement and HR (Pages 7 - 12)
- 5. AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2012 - 2013 & 2013 - 2014**
 - (a) Protecting Consumers Action Plan - Progress Report (Pages 13 - 22)
 - (b) Housing in Scotland (Pages 23 - 56)
 - (c) Charging for Services: Are You Getting It Right? (Pages 57 - 98)
- 6. AUDITED ACCOUNTS 2012 - 2013**
Report by Head of Strategic Finance (Pages 99 - 214)
- 7. EXTERNAL AUDITORS ANNUAL REPORT FOR YEAR ENDED 31 MARCH 2013**
Report by Head of Strategic Finance (Pages 215 - 256)

8. **UPDATE ON INTERNAL AUDIT IMPROVEMENT PLAN**
Report by Chief Internal Auditor (Pages 257 - 268)
9. **UPDATE ON STRATEGIC RISK REGISTER**
Report by Head of Strategic Finance (Pages 269 - 284)
10. **ACCOUNTS COMMISSION STATUTORY REPORT**
Report by Head of Strategic Finance (Pages 285 - 286)
11. **INTERNAL AUDIT CHARTER**
Report by Chief Internal Auditor (Pages 287 - 304)
12. **INTERNAL AUDIT TERMS OF REFERENCE AND REPORT TEMPLATES - DRAFT**
Report by Chief Internal Auditor (Pages 305 - 320)
13. **INTERNAL AUDIT RISK ASSESSMENT PROCESS**
Report by Chief Internal Auditor (to follow)
14. **UPDATED ANNUAL AUDIT PLAN 2013/14**
Report by Chief Internal Auditor (Pages 321 - 334)
15. **INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE**
Report by Chief Internal Auditor (Pages 335 - 372)
16. **EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW UP 2013 - 2014**
Report by Chief Internal Auditor (Pages 373 - 382)
17. **NATIONAL FRAUD INITIATIVE (NFI) - NATIONAL EXERCISE 2012/13**
Report by Chief Internal Auditor (Pages 383 - 386)

AUDIT COMMITTEE

Martin Caldwell (Chair)
Councillor Maurice Corry
Councillor Iain MacDonald
Councillor Aileen Morton

Councillor Gordon Blair
Sheila Hill
Councillor Duncan MacIntyre

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