



7 March 2014

## **NOTICE OF MEETING**

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **FRIDAY, 14 MARCH 2014** 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 13 December 2014 (Pages 1 - 8)
- 4. MONITORING OF STRATEGIC RISK REGISTER**  
Report by Head of Strategic Finance (to follow)
- 5. PROGRESS WITH SINGLE OUTCOME AGREEMENT/ADDRESSING KEY STRATEGIC RISKS**  
Report by Head of Strategic Finance (to follow)
- 6. POST COMPLETION REVIEWS - CAPITAL PROJECTS**  
Report by Head of Strategic Finance (Pages 9 - 10)
- 7. AUDIT SCOTLAND NATIONAL REPORTS**  
Report by Head of Strategic Finance (Pages 11 - 14)
- 8. FINANCIAL STATEMENTS 2013 - 2014**  
Report by Head of Strategic Finance (Pages 15 - 18)
- 9. PROGRESS REPORT ON INTERNAL AUDIT PLAN 2013 - 2014**  
Report by Internal Audit (Pages 19 - 22)

- 10. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2013 - 2014**  
Report by Internal Audit (Pages 23 - 48)
- 11. EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW UP 2013 - 2014**  
Report by Internal Audit (Pages 49 - 58)
- 12. NATIONAL FRAUD INITIATIVE (NFI) - NATIONAL EXERCISE 2012/13**  
Report by Internal Audit (to follow)
- 13. UPDATE ON INTERNAL AUDIT DEVELOPMENT PLAN**  
Report by Internal Audit (Pages 59 - 68)
- 14. INTERNAL AUDIT RISK ASSESSMENT AND PLAN**  
Report by Grant Thornton (to follow)
- 15. EXTERNAL AUDIT PLAN**  
Report by Audit Scotland (to follow)
- 16. AUDIT COMMITTEE DEVELOPMENT DAY**  
Report by Head of Strategic Finance (Pages 69 - 72)

## **AUDIT COMMITTEE**

Martin Caldwell (Chair)  
Councillor Maurice Corry  
Councillor Iain MacDonald  
Sheila Hill

Councillor Gordon Blair  
Councillor Fred Hall  
Councillor James Robb

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