



20 June 2014

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **FRIDAY, 27 JUNE 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 14 March 2014 (Pages 1 - 6)
4. **UPDATE ON AUDIT SCOTLAND REPORTS - COMMUNITY PLANNING AND HEALTH INEQUALITIES**
Report by Executive Director – Community Services (Pages 7 - 10)
5. **RISK MANAGEMENT AND AUDIT**
Report by Chief Executive (Pages 11 - 16)
6. **STRATEGIC RISK REGISTER UPDATE**
Report by Head of Strategic Finance (Pages 17 - 32)
7. **2013 - 2014 UNAUDITED FINANCIAL STATEMENTS**
Report by Head of Strategic Finance (Pages 33 - 156)
8. **REVIEW OF CODE OF CORPORATE GOVERNANCE**
Joint Report by Chief Executive and Executive Director – Customer Service (Pages 157 - 188)

- 9. EMPLOYMENT TAX RISK REVIEW**
Report by Head of Strategic Finance (to follow)
- 10. VAT RISK REVIEW**
Report by Head of Strategic Finance (to follow)
- 11. AUDIT SCOTLAND NATIONAL REPORTS**
Report by Head of Strategic Finance (Pages 189 - 212)
- 12. INTERNAL AUDIT ANNUAL REPORT 2013 - 2014**
Report by Chief Internal Auditor (Pages 213 - 226)
- 13. ANNUAL REPORT BY AUDIT COMMITTEE**
Report by Chief Internal Auditor (Pages 227 - 236)
- 14. PROGRESS REPORT ON INTERNAL AUDIT PLAN 2014 - 2015**
Report by Chief Internal Auditor (Pages 237 - 238)
- 15. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE**
Report by Chief Internal Auditor (Pages 239 - 354)
- 16. EXTERNAL AUDIT PROGRESS REPORT**
Report by Audit Scotland, External Auditors (Pages 355 - 362)
- 17. EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW UP**
Report by Chief Internal Auditor (Pages 363 - 374)
- 18. UPDATE ON INTERNAL AUDIT DEVELOPMENT PLAN**
Report by Head of Strategic Finance (Pages 375 - 384)
- 19. ANNUAL AUDIT PLAN 2014/15**
Report by Chief Internal Auditor (Pages 385 - 404)
- 20. AUDIT COMMITTEE DEVELOPMENT DAY DRAFT ACTION PLAN**
Report by Chief Internal Auditor (Pages 405 - 412)
- 21. PROPOSALS FOR ASSURANCE MAPPING EXERCISE**
Report by Head of Strategic Finance (Pages 413 - 416)

AUDIT COMMITTEE

Martin Caldwell (Chair)
Councillor Michael Breslin
Councillor Iain MacDonald
Sheila Hill

Councillor Gordon Blair
Councillor Maurice Corry
Councillor Richard Trail

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