



28 November 2014

## **NOTICE OF MEETING**

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **FRIDAY, 5 DECEMBER 2014** at **12 NOON**, 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 26 September 2014. (Pages 1 - 8)
- 4. INTERNAL AUDIT UPDATE SUMMARY OF ACTIVITIES**  
Report by Chief Internal Auditor. (Pages 9 - 14)
- 5. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2014-2015**  
Report by Chief Internal Auditor. (Pages 15 - 88)
- 6. INTERNAL AUDIT DEVELOPMENT PLAN**  
Report by Chief Internal Auditor. (Pages 89 - 92)
- 7. STRATEGIC RISK ASSURANCE MAPPING EXERCISE**  
Report by Grant Thornton. (Pages 93 - 100)
- 8. EXTERNAL AND INTERNAL AUDIT REPORT FOLLOW-UP**  
Report by Chief Internal Auditor. (Pages 101 - 108)
- 9. DRAFT ANNUAL AUDIT PLAN 2015/16**  
Report by Chief Internal Auditor. (Pages 109 - 114)

**10. EXTERNAL AUDIT ANNUAL REPORT**

Report by Audit Scotland, External Auditors. (Pages 115 - 162)

**11. AUDIT COMMITTEE DEVELOPMENT DAY - ACTION PLAN**

Report by Chief Internal Auditor. (Pages 163 - 166)

**12. AUDITED ACCOUNTS 2013 - 14**

Report by Head of Strategic Finance. (Pages 167 - 296)

**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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