



6 March 2015

NOTICE OF MEETING

A meeting of the **AUDIT COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **FRIDAY, 13 MARCH 2015** 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 5 December 2014. (Pages 1 - 6)
- 4. VAT RISK REVIEW**
Report by Interim Head of Strategic Finance (Pages 7 - 16)
- 5. EMPLOYMENT TAX RISK REVIEW**
Report by Interim Head of Strategic Finance (Pages 17 - 24)
- 6. FINANCIAL STATEMENTS 2014 - 15**
Report by Interim Head of Strategic Finance (Pages 25 - 44)
- 7. INTERNAL AUDIT SUMMARY OF ACTIVITIES**
Report by Chief Internal Auditor (Pages 45 - 52)
- 8. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2014 - 2015**
Report by Chief Internal Auditor (Pages 53 - 144)
- 9. EXTERNAL & INTERNAL AUDIT REPORT FOLLOW UP 2014 - 2015**
Report by Chief Internal Auditor (Pages 145 - 152)

- 10. ANNUAL AUDIT PLAN 2015/16**
Report by Chief Internal Auditor (Pages 153 - 160)
- 11. EXTERNAL AUDIT PLAN 2014 - 15**
Report by Audit Scotland, External Auditors (Pages 161 - 186)
- 12. AUDIT COMMITTEE DEVELOPMENT: ACTION PLAN**
Report by Chief Internal Auditor (Pages 187 - 190)
- 13. COUNTER FRAUD TEAM - BUSINESS CASE**
Report by Executive Director – Customer Services and Head of Strategic Finance
(Pages 191 - 206)
- 14. AUDIT COMMITTEE WORKPLAN** (Pages 207 - 210)

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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