

AUDIT COMMITTEE - 18 MARCH 2008

Audit Committee

Tuesday 18 March 2008 at 3.00 pm

Present: Provost McCormick, Councillors Ahlfeld, Blair, Brooks, Clocherty, Dorrian, Ferguson, Fyfe, Loughran, MacLeod and McCallum.

Chair: Councillor Blair presided.

In attendance: Corporate Director Improvement & Performance, Chief Financial Officer, Chief Internal Auditor, Internal Audit Consultant, Head of Economic & Social Regeneration, Head of Environmental Services, Environmental Services Manager - Streetscene, Burial Grounds and Registrars and Mr J Douglas (for Head of Legal & Administration).

Present also: Mr P Tait and Ms E Boyd, Audit Scotland.

The following paragraphs are submitted for information only, having been dealt with under the powers delegated to the Committee.

226 Risk Management Progress Report 226

There was submitted a report by the Corporate Director Improvement and Performance on the progress made on risk management since the meeting of the Committee on 22 January 2008.

Decided: that the progress made in relation to risk management in the period since the last meeting of the Committee be noted.

227 External Audit Action Plans - Outstanding Actions 227

There was submitted a report by the Corporate Director Improvement and Performance advising Members of the current status of outstanding external audit actions.

Decided:

- (1) that the progress to date in relation to the implementation of external audit recommendations be noted; and
- (2) that a report updating Members on the four audit recommendations not accepted by management be submitted to the next meeting of the Committee.

228 External Audit Progress Report 228

There was submitted a report by the Corporate Director Improvement and Performance appending the Annual Audit Plan 2007/2008 produced by the External Auditors, Audit Scotland, since the last meeting of the Committee.

Noted

229 Internal Audit Annual Plan 2008/09 229

There was submitted a report by the Corporate Director Improvement and Performance (1) advising of a proposal to move from a traditional strategic audit planning process to a risk based approach and (2) appending the Internal Audit Annual Plan 2008/09.

Decided: that it be agreed that Internal Audit move to a risk based approach to audit

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planning and that the Internal Audit Annual Plan for 2008/09 be approved.

230 Internal Audit Progress Report**230**

There was submitted a report by the Corporate Director Improvement and Performance on the work undertaken by the Internal Audit section during the period 10 December 2007 to 22 February 2008.

Noted

The documentation relative to the following item has been treated as exempt information in terms of the Local Government (Scotland) Act 1973 as amended, the nature of the exempt information being that set out in paragraph 1 of Part I of Schedule 7(A) of the Act.

231 Internal Audit Progress Report - Appendix**231**

There was submitted appendix to the internal audit progress report providing details of special investigations undertaken since the last meeting of the Committee.
(Provost McCormick left the meeting during consideration of this item of business).

Noted