

## AUDIT COMMITTEE - 27 AUGUST 2013

Audit CommitteeTuesday 27 August 2013 at 3 pm

**Present:** Provost Moran, Councillors Ahlfeld, Brennan, Campbell-Sturgess, Clocherty, Jones, Loughran, Nelson and Rebecchi.

**Chair:** Councillor Rebecchi presided.

**In attendance:** Corporate Director Environment, Regeneration & Resources, Head of Legal & Democratic Services, Chief Internal Auditor and Finance Manager.

**478      Apologies, Substitutions and Declarations of Interest      478**

An apology for absence was intimated on behalf of Councillor MacLeod.

No declarations of interest were intimated.

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

**479      Risk Management Progress Report      479**

There was submitted a report by the Corporate Director Environment, Regeneration & Resources on the progress made on Risk Management since the meeting of the Committee on 23 April 2013.

**Noted**

**480      External Audit Action Plans - Current Actions      480**

There was submitted a report by the Corporate Director Environment, Regeneration & Resources on the status of current actions from the External Audit Action Plan at 30 June 2013.

**Noted**

**481      Internal Audit Annual Report and Assurance Statement 2012/2013      481**

There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting to Members the Internal Audit Annual Report & Assurance Statement for 2012/2013.

**Noted**

**482      Annual Review of Risk Management Activity 2012/2013      482**

There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting to Members progress made in 2012/2013 in developing and monitoring a strategic approach to managing risks faced by the Council.

**Noted**

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**483 Proposed Changes to 2013 - 2014 Annual Accounts****483**

There was submitted a report by the Chief Financial Officer giving advance notice of important changes that the Scottish Government wish to make to the annual accounts process and presenting to Members the Council's response to the Scottish Government's consultation on Local Authority Accounts Regulations.

**Decided:**

- (1) that the Committee approve the onwards transmission of the consultation document to the Scottish Government; and
- (2) that the content of the report be noted.

**484 Internal Audit Progress Report - 30 March to 2 August 2013****484**

There was submitted a report by the Corporate Director Environment, Regeneration & Resources appending the monitoring report in respect of Internal Audit activity for the period 30 March to 2 August 2013.

**Noted**

**It was agreed in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 as amended, that the public and press be excluded from the meeting for the following item on the grounds that the business involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 7(A) of the Act.**

**485 Internal Audit Progress Report - Appendix****485**

There was submitted an appendix to the Internal Audit Progress Report providing details of a special investigation undertaken since the last meeting of the Committee.

**Noted**