

**Argyll and Bute Council**  
**Comhairle Earra-Ghàidheal Agus Bhòid**



*Customer Services*  
*Executive Director: Douglas Hendry*

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*20 June 2017*

## **NOTICE OF MEETING**

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **TUESDAY, 27 JUNE 2017** at **11:15 AM**, which you are requested to attend.

Douglas Hendry  
Executive Director of Customer Services

## **BUSINESS**

- 1. APOLOGIES FOR ABSENCE**
- 2. DECLARATIONS OF INTEREST**
- 3. MINUTES** (Pages 1 - 4)  
Minutes of the Audit Committee held on Friday 24 March 2017.
- 4. AUDIT AND SCRUTINY COMMITTEE - TERMS OF REFERENCE** (Pages 5 - 8)  
Report by Executive Director - Customer Services
- 5. REVIEW OF CODE OF CORPORATE GOVERNANCE** (Pages 9 - 52)  
Report by Executive Director – Customer Services
- 6. INTERNAL AUDIT ANNUAL REPORT 2016/17** (Pages 53 - 62)  
Report by Chief Internal Auditor
- 7. INTERNAL AUDIT SUMMARY OF ACTIVITIES** (Pages 63 - 70)  
Report by Chief Internal Auditor
- 8. INTERNAL AUDIT REPORTS TO AUDIT COMMITTEE 2017/18** (Pages 71 - 142)  
Report by Chief Internal Auditor
- 9. EXTERNAL & INTERNAL AUDIT REPORT FOLLOW-UP 2017/18** (Pages 143 - 148)

- Report by Chief Internal Auditor
- 10. INTERNAL AUDIT ANNUAL AUDIT PLAN 2017/18** (Pages 149 - 164)  
Report by Chief Internal Auditor
  - 11. INTERNAL AUDIT CHARTER** (Pages 165 - 182)  
Report by Chief Internal Auditor
  - 12. AUDIT COMMITTEE ANNUAL REPORT 2016/17** (Pages 183 - 190)  
Report by Chair of Audit and Scrutiny Committee
  - 13. UNAUDITED FINANCIAL ACCOUNTS** (Pages 191 - 334)  
Report by Head of Strategic Finance
  - 14. EXTERNAL AUDIT REPORTS** (Pages 335 - 344)  
Report by External Audit
  - 15. LOCAL SCRUTINY PLAN 2017/18 - AUDIT SCOTLAND** (Pages 345 - 352)  
Report by Head of Strategic Finance

## **Audit and Scrutiny Committee**

Martin Caldwell (Chair)	Councillor Jim Findlay
Councillor George Freeman	Sheila Hill (Vice-Chair)
Councillor Jamie McGrigor	Councillor Julie McKenzie
Councillor Alan Reid	Councillor Sandy Taylor
Councillor Andrew Vennard	

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