

Argyll and Bute Council
Comhairle Earra-Ghàidheal Agus Bhòid



Customer Services
Executive Director: Douglas Hendry

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18 September 2018

NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **TUESDAY, 25 SEPTEMBER 2018** 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 3 - 10)
Minutes of the Audit and Scrutiny Committee held on Tuesday, 19 June 2018
- AUDIT ITEMS**
- 4. INTERNAL AUDIT SUMMARY OF ACTIVITIES** (Pages 11 - 20)
Report by Chief Internal Auditor
- 5. INTERNAL AUDIT REPORTS TO AUDIT & SCRUTINY COMMITTEE 2018/19**
(Pages 21 - 94)
Report by Chief Internal Auditor
- 6. INTERNAL AUDIT REPORT FOLLOW-UP 2018-19** (Pages 95 - 100)
Report by Chief Internal Auditor
- 7. 2017/18 ANNUAL AUDIT REPORT (PROPOSED)** (Pages 101 - 172)
Report by Audit Scotland
- 8. INTERNAL AUDIT - EXTERNAL QUALITY ASSESSMENT** (Pages 173 - 184)

Report by Chief Internal Auditor

9. ALCOHOL/DRUG DEPENDENCY SERVICES CORRESPONDENCE REVIEW
(Pages 185 - 206)

Report by Chief Internal Auditor

SCRUTINY ITEMS

10. AUDITED ACCOUNTS 2017-18 (Pages 207 - 472)

Report by Head of Strategic Finance

11. ACCOUNTS COMMISSION ANNUAL REPORT/STRATEGY AND ENGAGEMENT
(Pages 473 - 526)

Report by Chief Internal Auditor

12. TREASURY MANAGEMENT ANNUAL ASSURANCE REPORT (Pages 527 - 532)

Report by Head of Strategic Finance

13. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK (LGBF) 2016/17: ASC MEMBERS' COMMENTS (Pages 533 - 538)

Report by Head of Improvement & HR

14. NATIONAL FRAUD INITIATIVE IN SCOTLAND (Pages 539 - 590)

Report by Chief Internal Auditor

15. AUDIT & SCRUTINY COMMITTEE ANNUAL REPORT 2017/18 (Pages 591 - 598)

Report by Chair of Audit and Scrutiny Committee

16. AUDIT AND SCRUTINY COMMITTEE WORKPLAN (Pages 599 - 602)

Audit and Scrutiny Committee

Martin Caldwell (Chair)

Councillor George Freeman

Councillor Alan Reid

Councillor Richard Trail

Councillor Jim Findlay

Councillor Sir Jamie McGrigor

Councillor Sandy Taylor (Vice-Chair)

Councillor Andrew Vennard

Shona Barton, Area Committee Manager

Contact: Lynsey Innis, Senior Committee Assistant; Tel: 01546 604338