

Argyll and Bute Council
Comhairle Earra-Ghàidheal Agus Bhòid



Customer Services
Executive Director: Douglas Hendry

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12 March 2019

NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **TUESDAY, 19 MARCH 2019** 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 - 6)

Minutes of the Audit and Scrutiny Committee as held on Tuesday, 18 December 2018.

AUDIT ITEMS

- 4. INTERNAL AUDIT SUMMARY OF ACTIVITIES** (Pages 7 - 14)

Report by Chief Internal Auditor

- 5. INTERNAL AUDIT REPORTS TO AUDIT & SCRUTINY COMMITTEE 2018/19**
(Pages 15 - 80)

Report by Chief Internal Auditor

- 6. INTERNAL AUDIT REPORT FOLLOW-UP** (Pages 81 - 86)

Report by Chief Internal Auditor

- 7. EXTERNAL AUDIT ANNUAL PLAN** (Pages 87 - 104)

Report by Audit Scotland

8. **2019/20 INTERNAL AUDIT ANNUAL PLAN** (Pages 105 - 120)
Report by Chief Internal Auditor
9. **INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL** (Pages 121 - 188)
Report by Chief Internal Auditor
10. **EXTERNAL AUDIT STATUS REPORT** (Pages 189 - 196)
Report by Audit Scotland
- SCRUTINY ITEMS**
11. **UNAUDITED ANNUAL ACCOUNTS 2018-19** (Pages 197 - 234)
Report by Head of Strategic Finance
12. **AUDIT SCOTLAND REPORT - FINANCIAL OVERVIEW 2017-18** (Pages 235 - 304)
Report by Head of Strategic Finance
13. **TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY** (Pages 305 - 362)
Report by Head of Strategic Finance
14. **AUDIT AND SCRUTINY COMMITTEE WORKPLAN** (Pages 363 - 368)

Audit and Scrutiny Committee

Martin Caldwell (Chair)	Councillor Jim Findlay
Councillor George Freeman	Councillor Sir Jamie McGrigor
Councillor Alan Reid	Councillor Sandy Taylor (Vice-Chair)
Councillor Richard Trail	Councillor Andrew Vennard

Shona Barton, Area Committee Manager

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