

**PERTH AND KINROSS COUNCIL**  
**AUDIT SUB-COMMITTEE**

Council Building  
2 High Street  
PERTH  
PH1 5PH

14 February 2006

A Meeting of the **AUDIT SUB-COMMITTEE** will be held in the **COMMITTEE ROOM, FOURTH FLOOR, COUNCIL BUILDING, 2 HIGH STREET, PERTH** on **THURSDAY 23 FEBRUARY 2006** at **10.00AM**.

If you have any queries please contact Maureen Kay on (01738) 475119.

**A R McARTHUR**  
**Executive Director (Corporate Services)**

**Distribution:**

**Members**

Councillor Barrett  
Councillor Ellis  
Councillor Mair  
Councillor Jack  
Councillor Lennie

**PERTH AND KINROSS COUNCIL**

**AUDIT SUB-COMMITTEE – 23 FEBRUARY 2006**  
**AGENDA**

**MEMBERS ARE REMINDED OF THEIR OBLIGATION TO DECLARE ANY FINANCIAL OR NON-FINANCIAL INTEREST WHICH THEY MAY HAVE IN ANY ITEM ON THIS AGENDA IN ACCORDANCE WITH THE COUNCILLORS' CODE OF CONDUCT**

1. Declarations of Interest
2. Minute of Meeting of the Audit Sub-Committee of 10 November 2005 (copy herewith)
3. External Audit Reports
  - (i) Anti-Fraud & Corruption Arrangements (copy herewith 06/107)
  - (ii) Performance Management and Improvement (copy herewith 06/108)
  - (iii) Website Overview (copy herewith 06/109)
  - (iv) Report to Members on the 2004/05 Audit (copy herewith 06/110)
  - (v) SX3 (Housing) System Migration – Follow Up (copy herewith 06/111)
  - (vi) Best Value Transitional Audit (copy herewith 06/112)
  - (vii) Trading Accounts (copy herewith 06/113)
  - (viii) Following the Public Pound (copy herewith 06/114)
4. Internal Audit Update – Report by the Chief Internal Auditor (copy herewith 06/115)
  - (i) 05/006 – Residential Care for Looked After Children (copy herewith 06/116)
  - (ii) 05/010 – Library Review (copy herewith 06/117)
  - (iii) 05/015 – Training and Development (copy herewith 06/118)
  - (iv) 05/018 – Income/Debtors (copy herewith 06/119)
  - (v) 05/020 – Cash Collection (copy herewith 06/120)
5. Internal Audit Follow-Up Work – Report by the Chief Internal Auditor (copy herewith 06/126)

6. National Fraud Initiative – Update – Report by the Chief Internal Auditor (copy herewith 06/127)
7. Internal Audit Plan 2006-07 to 2008-09 – Report by the Chief Internal Auditor (copy herewith 06/128)

***IT IS RECOMMENDED THAT THE PUBLIC AND PRESS SHOULD BE EXCLUDED DURING CONSIDERATION OF THE FOLLOWING ITEM) IN ORDER TO AVOID THE DISCLOSURE OF INFORMATION WHICH IS EXEMPT IN TERMS OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973***

- P1. Internal Audit Investigation Work – Report by the Chief Internal Auditor (copy herewith 06/129) (appendices to follow)