

## NOTICE OF MEETING

### AUDIT COMMITTEE

**Venue:** Council Chambers  
Midlothian House  
Buccleuch Street  
Dalkeith

**Date:** Tuesday 5 May 2015

**Time:** 11.00 am

**John Blair**  
Director, Resources

**Audio Recording Notice: Please note that this meeting may be recorded. While the Council will comply with its statutory obligations under the Data Protection Act 1998 and the Freedom of Information (Scotland) Act 2002, the intention is to use the recording for internal purposes only.**

## AGENDA

- 1 Apologies.
- 2 Order of Business – including notice of new business submitted as urgent for consideration at the end of the meeting.
- 3 Declarations of Interest.
- 4 Minutes of Meeting of 17 March 2015 - For Approval  
**(Circulated: Pages 3 - 6).**
- 5 Risk Management - Current Position – Report by Risk Safety Health & Civil Contingencies Manager **(To Follow )**.
- 6 Audit Scotland Report: An Overview of Local Government in Scotland 2015 – Report by Chief Executive **(Circulated: Pages 7 - 20 )**.
- 7 Audit Scotland Report: Scotland's Public Finances – A follow up audit: Progress in meeting the challenges - Report by Head of Finance and Integrated Service Support **(Circulated: Pages 21 - 31)**.
- 8 National Fraud Initiative Update 2014/15 - Report by Internal Audit Manager **(Circulated: Pages 33 - 35)**.
- 9 Annual Assurance Report 2014/15 - Report by Internal Audit Manager **(Circulated: Pages 37 - 48)**.

- 10 Annual Governance Statement - Report by Chief Executive  
**(Circulated: Pages 49 - 56).**
- 11 Public Sector Internal Audit Standards (PSIAS) - Report by Internal Audit Manager **(Circulated: Pages 57 - 75).**
- 12 Self Assessment of the Internal Audit Section against the Public Sector Internal Audit Standards - Report by Internal Audit Manager  
**(Circulated: Pages 77 - 157).**

**THE COMMITTEE IS INVITED (A) TO CONSIDER RESOLVING TO DEAL WITH THE UNDERNOTED BUSINESS IN PRIVATE IN TERMS OF PARAGRAPHS 6 AND 14 OF PART 1 OF SCHEDULE 7A TO THE LOCAL GOVERNMENT (SCOTLAND) ACT 1973 - THE RELEVANT REPORT IS THEREFORE NOT FOR PUBLICATION; AND (B) TO NOTE THAT NOTWITHSTANDING ANY SUCH RESOLUTION, INFORMATION MAY STILL REQUIRE TO BE RELEASED UNDER THE FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 OR THE ENVIRONMENTAL INFORMATION REGULATIONS 2004.**

- 13 Internal Audit Report: Review of Controls over Cashless Catering – Report by Internal Audit Manager **(Circulated: Pages 159 - 173).**

**28 April 2015**