



To: Councillor Crockett, Convener; Farquharson, Vice-Convener, and Councillors Cassie, Cooney, Donnelly, Hunter, McDonald, Penny, Reynolds, Robertson, Stephen, John Stewart, Kevin Stewart, Wendy Stuart and John West.

Town House,  
ABERDEEN 11 January 2010

## **AUDIT AND RISK COMMITTEE**

The Members of the **AUDIT AND RISK COMMITTEE** are requested to meet in Committee Room 2 - Town House on **TUESDAY, 19 JANUARY 2010 at 2.00 pm.**

RODERICK MACBEATH  
ACTING HEAD OF DEMOCRATIC SERVICES

### **BUSINESS**

#### **MINUTE AND COMMITTEE BUSINESS**

- 1.1 Minute of Previous Meeting of 3rd December 2009 (Pages 1 - 6)
- 1.2 Committee Business Statement (Pages 7 - 12)

#### **GENERAL BUSINESS**

- 2.1 Audit Progress Report 2008/09- Report by Henderson Loggie (Pages 13 - 20)
- 2.2 Follow-up Reviews 2008/09 - Report by Henderson Loggie (Pages 21 - 40)

- 2.3 Year-End Management Letter 2008/09 - Report by Henderson Loggie  
(Pages 41 - 74)
- 2.4 Bank Reconciliation Progress Report - Report by the City Chamberlain  
(Pages 75 - 78)
- 2.5 International Financial Reporting Standards (IFRS) - Report by City Chamberlain (Pages 79 - 82)
- 2.6 Project Management Guidelines - Report by Director of Corporate Governance (Pages 83 - 112)

**NOT FOR PUBLICATION**

- 3.1 Internal Audit Reports Issued - Report by the Internal Audit Manager  
(Pages 113 - 236)
- 3.2 Implementation of Internal Audit Recommendations and Results of Physical Verification - Report by the Internal Audit Manager (Pages 237 - 248)
- 3.3 Internal Audit Procurement - Report by Director for Corporate Governance  
(Pages 249 - 260)

Website Address: [www.aberdeencity.gov.uk](http://www.aberdeencity.gov.uk)

Should you require any further information about this agenda, please contact Karen Riddoch, tel. (52)2723 or email [kariddoch@aberdeencity.gov.uk](mailto:kariddoch@aberdeencity.gov.uk)