

|   | A  | B  | C  | D                    | E                    | F                  | G                         | H  | I   |
|---|--|--|--|----------------------|----------------------|--------------------|---------------------------|--|---|
| 1 | <b>AUDIT, RISK &amp; SCRUTINY COMMITTEE BUSINESS PLANNER</b> |  |  |                      |                      |                    |                           |  |   |
| 2 | <b>Report Title</b>  | <b>Minute Reference/Committee Decision or Purpose of Report</b>  | <b>Update</b>  | <b>Report Author</b> | <b>Chief Officer</b> | <b>Directorate</b> | <b>Terms of Reference</b> | <b>Delayed or Recommended for removal or transfer, enter either D, R, or T</b> | <b>Explanation if delayed, removed or transferred</b> |
| 3 | <b>08 October 2020</b>                                       |  |  |                      |                      |                    |                           |  |   |
| 4 | Information Governance                                       | To provide assurance that the controls in place for mitigating the risks identified in the Corporate Risk Register (Corp005) are adequate and operating as expected.   | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey         | Governance           | Governance         | 2.2                       |  |   |
| 5 | SEEMIS   | To provide assurance that appropriate control is being exercised over the system in view of the perceived criticality of the system and the significant volume of sensitive personal data held.  | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey         | Governance           | Governance         | 2.2                       |  |   |
| 6 | Financial Ledger System                                      | To provide assurance over system controls, business continuity and contingency plans.  | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey         | Governance           | Governance         | 2.2                       |  |   |
| 7 | Gas Servicing Contract                                       | To provide assurance that contractual and operational issues are being complied with   | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey         | Governance           | Governance         | 2.2                       |  |   |
| 8 | Civil Contingencies  | To provide assurance that the Council has taken the necessary action and has plans in place to mitigate risks identified in the Corporate Risk Register (Corp004) to ensure that it can deliver on its obligations in the event of an emergency. | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey         | Governance           | Governance         | 2.2                       |  |   |

|    | A   | B   | C  | D            | E          | F          | G   | H | I  |
|----|---|---|--|--------------|------------|------------|-----|---|--|
| 9  | Transformation  | To provide assurance that the Council is continuing to make progress to ensure the success of its transformational aspirations.   | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 10 | Risk Management - IJB   | To review the process for identifying risks, managing them (including performance measures against each risk), and reporting to the IJB.  | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 11 | Industrial and Commercial Property Rental Income and Void Control | To provide assurance over the processes in place for letting, recovering rental income, and managing voids for industrial and commercial premises.  | Original Date 6 May  | Colin Harvey | Governance | Governance | 2.2 | D | This audit report has been delayed. The report is expected in December 2020. |
| 12 | Shutdown of Non-essential spend                                   | To provide assurance that the shutdown of non-essential spend has been effective in achieving its objective and instructions were complied with.  | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 13 | Ring Fenced Funding   | To provide assurance that the Council has appropriate arrangements in place to ensure that conditions relating to ring-fenced funding contained within Scottish Government Grant are complied with. | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 14 | Workforce Planning  | To provide assurance that the Council has appropriate and adequate plans in place to determine its workforce requirements and that these are in operation throughout the Council                    | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 15 | Procurement Compliance  | To provide assurance that the Council has appropriate arrangements in place, that are being complied with, to ensure compliance with procurement legislation and internal regulations.              | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |

|    | A   | B   | C  | D            | E          | F          | G   | H | I  |
|----|---|---|--|--------------|------------|------------|-----|---|--|
| 16 | Performance Management                                | To provide assurance that the Council has effective performance management arrangements in place which produce accurate data                              | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 | D | Internal Audit met Cluster to discuss draft report in August and September 2020. The report is expected in December 2020.  |
| 17 | Social Care Commissioned Services Contract Management | To provide assurance that contract monitoring arrangements relating to Social Care Commissioned Services are adequate.                                    | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 18 | Car Parking and Bus Lane Enforcement                  | To provide assurance that procedures regarding income collection and the management of fines are adequate.  | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 19 | Fostering and Adoption Payments                       | To provide assurance over Fostering and Adoption Allowances being paid.   | Original Date 6 May Executive Summary has been provided in the Internal Audit Executive Summary Report | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 20 | HR / Payroll System                                   | To provide assurance that there is adequate control over the new CoreHR system and that issues raised in relation to previous system have been addressed. | Original Date 6 May  | Colin Harvey | Governance | Governance | 2.2 | D | There were delays in obtaining initial access to information and the system; thereafter the assigned auditor has had sickness absences which have delayed progress. Report expected in December 2020 |
| 21 | Internal Audit Progress Report                        | To provide an update on progress for the 2018/19 and 2019/20 audits   | A report is on the agenda  | Colin Harvey | Governance | Governance | 2.4 |   |  |
| 22 | Internal Audit Annual Report                          | To provide the Committee with Internal Audit's Annual Report for 2019/20  | A report is on the agenda  | Colin Harvey | Governance | Governance | 2.4 |   |  |
| 23 | 2019/20 Internal Audit Summary Reports                | To present the summaries for reports completed and issued since the last Committee meeting in February 2020   | A report is on the agenda  | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 24 | Internal Audit Follow up on Recommendations           | To provide an update on where Services are with implementing agreed recommendations   | A report is on the agenda  | Colin Harvey | Governance | Governance | 2.3 |   |  |

|    | A   | B  | C   | D                | E                   | F          | G           | H | I  |
|----|---|--|---|------------------|---------------------|------------|-------------|---|--|
| 25 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. | Original dates 6 May and 30 June - data has been combined into one report | Lucy McKenzie    | Customer Experience | Customer   | 6.4         |   |  |
| 26 | Unaudited Annual Accounts                                   | To present the unaudited annual accounts for ACC and registered charities for 2019/20  | Original Date 6 May   | Lesley Fullerton | Finance             | Resources  | 4.1         | R | was considered by the Urgent Business Committee in May 2020  |
| 27 | RIPSA Quarterly Report                                      | to present the quarterly RipSA report  | Original dates 6 May and 30 June - data has been combined into one report | Jessica Anderson | Governance          | Governance | 5.2         |   |  |
| 28 | Committee Annual Effectiveness Report for 2019/20           | To present the annual effectiveness report for the Committee.  | A report is on the agenda   | Karen Finch      | Governance          | Governance | GD 8.5      |   |  |
| 29 | Audit Scotland - Scotland's City Region and Growth Deals    | To present Audit Scotland's report   | Original date 6 May   | Julie Wood       | City Growth         | Place      | 6.4         | R | A Service update will be provided due to the time lapse since the Audit Scotland report was issued.  |
| 30 | Cluster Assurance Maps                                      | To present the Cluster Assurance Maps  | Original date 6 May   | Ronnie McKean    | Governance          | Governacne | 1.1         | D | With the revised Corporate Assurance Maps being reported at this meeting, the Cluster Assurance Maps will be presented in February 2021 to ensure that they have been fully updated. |
| 31 | External Audit Annual Audit Report                          | to present External Audit's final position in relation to the audit of the annual accounts.  | Original date 30 June   | Michael Wilkie   | Governance          | Governance | 3.1         | R | Was considered at Urgent Business Committee on 30 June   |
| 32 | Audited Annual Accounts 2019/20                             | To present the Audited Annual Accounts for ACC and registered charities  | Original date 30 June   | Lesley Fullerton | Finance             | Resources  | 4.1 and 4.2 | R | Was considered at Urgent Business Committee on 30 June   |

|    | A   | B   | C   | D                 | E  | F             | G   | H | I  |
|----|---|---|---|-------------------|--|---------------|-----|---|--|
| 33 | Vehicle Usage   | To provide assurance that adequate procedures are in place to effectively manage the Council's vehicle fleet and to include a review of non-business use, including the business case for such use and authorisation thereof. | Original Date 30 June   | Colin Harvey      | Governance                                       | Governance    | 2.2 | D | Audit commenced 5/6/2020; the assigned auditor has had sickness absences which have delayed progress.    |
| 34 | Bank Reconciliations  | to provide assurance that the Council's main bank accounts are reconciled on a regular and timely basis and that the methodology is robust  | A report is on the agenda   | Colin Harvey      | Governance                                       | Governance    | 2.2 |   |  |
| 35 | Information Exchange between Housing and IJB (Adult Protection) | to provide assurance regarding the flow of data regarding the customer journey through Council systems and consider possible misunderstanding relating to the requirements of GDPR.   | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey      | Governance                                       | Governance    | 2.2 | D | This audit report has been included in the reserve list.   |
| 36 | Information Governance Annual Report                            | to present the annual report for the Council's Information Governance.  | A report is on the agenda   | Caroline Anderson | Business Intelligence and Performance Management | Commissioning | 1.3 |   |  |
| 37 | Academy System - Revenues and Benefits                          | to provide assurance over system controls - to include access controls, system security and backups, business continuity and contingency plans.   |   | Colin Harvey      | Governance                                       | Governance    | 2.2 | D | The Cluster lead for the audit is unavailable due to sickness absence.                                   |
| 38 | Garden Waste Income   | to provide assurance that payments received through on-line only option are adequately managed and controlled.  | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey      | Governance                                       | Governance    | 2.2 | D | This audit report has been included in the reserve list.   |
| 39 | Treasury Management   | to provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with.  |   | Colin Harvey      | Governance                                       | Governance    | 2.2 | D | Commencement delayed at request of Finance and assigned auditor had sickness absences delaying progress. |

|    | A   | B  | C   | D              | E                   | F          | G   | H | I  |
|----|---|--|---|----------------|---------------------|------------|-----|---|--|
| 40 | Consilium System - HRA Building Maintenance System          | to provide assurance over the system controls - to include access controls, system security and backups. Interfaces, business continuity and contingency plans.  |   | Colin Harvey   | Governance          | Governance | 2.2 | D | Not yet commenced; the assigned auditor has had sickness absences which have delayed progress. |
| 41 | Contributing to Your Care Policy                            | to provide assurance that the Contributing to Your Care Policy has been implemented and that the requirements of the Policy are being complied with.   | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey   | Governance          | Governance | 2.2 | D | This audit report has been included in the reserve list.                                       |
| 42 | Bon Accord Care - Budget Monitoring                         | to provide assurance over Bon Accord Care's budget monitoring procedures including monitoring of savings programme.  |   | Colin Harvey   | Governance          | Governance | 2.2 | D | Not yet commenced; the assigned auditor has had sickness absences which have delayed progress. |
| 43 | AILEO Assurance Hub   | To present the findings of the latest ALEO Assurance Hub.  | A report is on the agenda   | Vikki Cuthbert | Governance          | Governance | 1.2 |   |  |
| 44 | Corporate Risk Register and Assurance Maps                  | To present the annual report on the Corporate Risk Register and associated Assurance Maps.   | A report is on the agenda   | Ronnie McKean  | Governance          | Governance | 1.1 |   |  |
| 45 | Best Value Audit  | To provide an update on the forthcoming Best Value audit of Aberdeen City Council  | A report is on the agenda   | Vikki Cuthbert | Governance          | Governance | 6.4 |   |  |
| 46 | <b>09 December 2020</b>                                     |  |   |                |                     |            |     |   |  |
| 47 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. |   | Lucy McKenzie  | Customer Experience | Customer   | 6.4 |   |  |

|    | A   | B  | C   | D             | E          | F          | G   | H | I   |
|----|---|--|---|---------------|------------|------------|-----|---|---|
| 48 | Internal Audit Progress Report              | To provide an update on progress for the 2018/19 and 2019/20 audits  |   | Colin Harvey  | Governance | Governance | 2.2 |   |   |
| 49 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations  |   | Colin Harvey  | Governance | Governance | 2.3 |   |   |
| 50 | RIPSA Quarterly Report                      | to present the quarterly Ripsa report  |   | Jess Anderson | Governance | Governance | 5.2 |   |   |
| 51 | Climate Change                              | To provide assurance that the Council is taking appropriate measures to comply with its statutory obligations in addressing climate change and that progress is being monitored. |   | Colin Harvey  | Governance | Governance | 2.2 |   |   |
| 52 | Agency Staff - Procurement of Agency Staff  | To provide assurance that agency staff are being appointed through appropriate channels and that arrangements for their induction are robust.                                    | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey  | Governance | Governance | 2.2 | D | This audit report has been included in the reserve list.  |
| 53 | Teachers Payroll                            | to provide assurance that all aspects of payroll administration are adequately controlled and that payment is being made accurately to bona fide employees.                      |   | Colin Harvey  | Governance | Governance | 2.2 | D | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan. This audit report was changed to be presented in May 2021. |
| 54 | Licensing Income                            | to provide assurance over the processes in place for controlling income from licensing applications.   | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey  | Governance | Governance | 2.2 | D | This audit report has been included in the reserve list.  |

|    | A   | B  | C                       | D             | E                   | F          | G   | H | I |
|----|---|--|-------------------------|---------------|---------------------|------------|-----|---|---|
| 55 | Mental Health and Substance Abuse                           | to provide assurance that appropriate processes are in place to manage and record support arrangements and that expenditure is adequately controlled, including approval/management of discretionary support   |                         | Colin Harvey  | Governance          | Governance | 2.2 |   |   |
| 56 | Fraud, Bribery, Corruption Money Laundering Policy          |  |                         | Carol Smith   | Governance          | Governance | 5.2 |   |   |
| 57 | Business Continuity Policy                                  | To present a revised Business Continuity Policy.   |                         | Ronnie McKean | Governance          | Governance | 1.1 |   |   |
| 58 | Risk Appetite Statement                                     | To present a risk appetite statement for the Council.  |                         | Ronnie McKean | Governance          | Governance | 1.1 |   |   |
| 59 |   |  | <b>24 February 2021</b> |               |                     |            |     |   |   |
| 60 | Internal Audit Progress Report                              | To provide an update on progress for the 2019/20 audits  |                         | Colin Harvey  | Governance          | Governance | 2.2 |   |   |
| 61 | Internal Audit Follow Up on Recommendations                 | To provide an update on where Services are with implementing agreed recommendations  |                         | Colin Harvey  | Governance          | Governance | 2.3 |   |   |
| 62 | Internal Audit Plan 2021/22                                 | To present the Internal Audit Plan for 2021/22.  |                         | Colin Harvey  | Governance          | Governance | 2.1 |   |   |
| 63 | RIPSA Quarterly Report                                      | to present the quarterly Ripsa report  |                         | Jess Anderson | Governance          | Governance | 5.2 |   |   |
| 64 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. |                         | Lucy McKenzie | Customer Experience | Customer   | 6.4 |   |   |

|    | A  | B  | C   | D            | E          | F          | G   | H | I  |
|----|--|--|---|--------------|------------|------------|-----|---|--|
| 65 | Financial Sustainability                   | To provide assurance that the controls and assurance actions detailed in the Corporate Risk Register are operating as expected in ensuring that the identified risk is adequately mitigated.                         |   | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 66 | Housing Benefit and Council Tax Reduction  | to provide assurance that entitlement is being calculated correctly based on appropriate documentary evidence and recorded accurately for subsidy purposes.  |   | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 67 | Recruitment of Teachers                    | to provide assurance that appropriate processes are being employed in the recruitment of teaching staff and that arrangements are in place to address the risks identified in the Operations Risk Register (ICFS005) | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey | Governance | Governance | 2.2 | D | This audit report has been included in the reserve list. |
| 68 | Vehicle Replacement Policy and Procurement | to provide assurance that the Council has an appropriate vehicle replacement policy and that procurement complies with policy and procurement regulations/governance.  |   | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 69 | School/Pupil Security                      | to provide assurance that the Council has adequate arrangements regarding school security.   |   | Colin Harvey | Governance | Governance | 2.2 |   |  |
| 70 | Sale of Land and Property                  | to provide assurance over the processes in place for the sale of land and property assets.   | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey | Governance | Governance | 2.2 | D | This audit report has been included in the reserve list. |

|    | A   | B  | C   | D             | E                   | F          | G   | H | I  |
|----|---|--|---|---------------|---------------------|------------|-----|---|--|
| 71 | Planning and Building Standards Fee Income                  | to provide assurance that there are adequate systems in place to control fee income and that they are being complied with.   | The Urgent Business Committee on 6 May 2020 approved an amended Internal Audit Plan which included audits being moved to reserve list that would be progressed during the year where possible | Colin Harvey  | Governance          | Governance | 2.2 | D | This audit report has been included in the reserve list. |
| 72 | <b>12 May 2021</b>  |  |   |               |                     |            |     |   |  |
| 73 | Internal Audit Progress Report                              | To provide an update on progress for the 2019/20 audits  |   | Colin Harvey  | Governance          | Governance | 2.2 |   |  |
| 74 | Internal Audit Follow Up on Recommendations                 | To provide an update on where Services are with implementing agreed recommendations  |   | Colin Harvey  | Governance          | Governance | 2.3 |   |  |
| 75 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. |   | Lucy McKenzie | Customer Experience | Customer   | 6.4 |   |  |
| 76 | RIPSA Quarterly Report                                      | to present the quarterly RipSA report  |   | Jess Anderson | Governance          | Governance | 5.2 |   |  |
| 77 | Timesheets and Allowances                                   | To provide assurance that payments are accurate and justified and that improvements recommended in previous reviews have been fully implemented.   |   | Colin Harvey  | Governance          | Governance | 2.2 |   |  |
| 78 | Housing - Waiting List and Allocations                      | To provide assurance that the Housing Waiting List is maintained efficiently and allocations are made in accordance with policy.   |   | Colin Harvey  | Governance          | Governance | 2.2 |   |  |

|    | A  | B  | C  | D             | E  | F          | G   | H | I |
|----|--|--|--|---------------|--|------------|-----|---|---|
| 79 | Health and Safety - Operations and Protective Services | to provide assurance that appropriate processes are being employed in managing health and safety within the Cluster.   |  | Colin Harvey  | Governance                                   | Governance | 2.2 |   |   |
| 80 | Capital Project Management                             | to provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.   |  | Colin Harvey  | Governance                                   | Governance | 2.2 |   |   |
| 81 | <b>TBC</b>   |  |  |               |  |            |     |   |   |
| 82 | Marchburn Park   | Operational Delivery Committee 19 April 2018 that in regards to Marchburn Park, "to instruct the Chief Officer (Early Intervention and Community Empowerment) to bring a report to Audit following conclusion of all matters detailed within this report." | Audit, Risk and Scrutiny 30 April<br>There has been progress at Marchburn Park however not all of the issues have been completed therefore a report will be submitted at the conclusion of the issues. In the Interim, where there have been significant developments in the project, Service Updates will be submitted. | Neil Carnegie | Early Intervention and Community Empowerment | Customer   | 6.2 |   |   |
| 83 | <b>Reserve List</b>                                    |  |  |               |  |            |     |   |   |