

| | A | B | C | D | E | F | G | H | I |
|---|--|---|---------------------------|----------------------|----------------------|--------------------|---------------------------|--|---|
| 1 | AUDIT, RISK & SCRUTINY COMMITTEE BUSINESS PLANNER The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year. | | | | | | | | |
| 2 | Report Title | Minute Reference/Committee Decision or Purpose of Report | Update | Report Author | Chief Officer | Directorate | Terms of Reference | Delayed or Recommended for removal or transfer, enter either D, R, or T | Explanation if delayed, removed or transferred |
| 3 | 09 December 2020 | | | | | | | | |
| 4 | 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. | | Colin Harvey | Governance | Governance | 2.2 | D | Report expected in February 2021 |
| 5 | Performance Management | To provide assurance that the Council has effective performance management arrangements in place which produce accurate data | a report is on the agenda | Colin Harvey | Governance | Governance | 2.2 | | |
| 6 | 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. | | Colin Harvey | Governance | Governance | 2.2 | D | Report expected in February 2021 |
| 7 | 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. | | Colin Harvey | Governance | Governance | 2.2 | D | Audit commenced 5/6/2020; the assigned auditor has had sickness absences which have delayed progress. Report expected in February 2021 |

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| 8 | Academy System - Revenues and Benefits | to provide assurance over system controls - to include access controls, system security and backups, business continuity and contingency plans. | A report is on the agenda | Colin Harvey | Governance | Governance | 2.2 | | |
| 9 | Treasury Management | to provide assurance that the Council's Treasury Management procedures follow best practice and are being complied with. | A report is on the agenda | Colin Harvey | Governance | Governance | 2.2 | | |
| 10 | 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. Report expected in February 2021 |
| 11 | 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. Report expected in May 2021 |

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| 12 | 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. | There has been no activity since the last report to Committee | Lucy McKenzie | Customer Experience | Customer | 6.4 | R | This report is a standing item on the agenda and is reported as and when there is information to report. |
| 13 | 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 | 2.2 | | |
| 14 | 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 | | |
| 15 | RIPSA Quarterly Report | to present the quarterly Ripsa report | the powers under RIPSA have not been used since the last report to Committee in October | Jess Anderson | Governance | Governance | 5.2 | R | This report is a standing item on the agenda and is reported as and when there is information to report. |
| 16 | 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 | D | Not yet commenced; the assigned auditor has had sickness absences which have delayed progress. Report expected in February 2021 |

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| 17 | 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 | D | Not yet commenced; the assigned auditor has had sickness absences which have delayed progress. Report expected in May 2021 |
| 18 | Fraud, Bribery, Corruption Money Laundering Policy | to present an update of the policy, that will also reflect a response to changing external factors impacting fraud opportunity such as the Covid pandemic. The policy will also reflect a more targeted risk-based counter-fraud response. | | Carol Smith | Governance | Governance | 5.2 | D | The recent redesign of the Counter Fraud team has moved from Governance to Finance following the departure of the Corporate Investigations Team manager. Critical fraud responses to Covid opportunity and maintaining business as usual during the transition have been prioritised. The report will be submitted in February 2021. |
| 19 | Annual Accounts 2019/20 – Action Plan and Key Dates | to present the timeline for reporting on the annual accounts | a report is on the agenda | Lesley Fullerton | Finance | Resources | 1.3 | | |
| 20 | Business Continuity Policy | To present a revised Business Continuity Policy. | a report is on the agenda | Ronnie McKean | Governance | Governance | 1.1 | | |
| 21 | Risk Appetite Statement | To present a risk appetite statement for the Council. | a report is on the agenda | Ronnie McKean | Governance | Governance | 1.1 | | |
| 22 | 24 February 2021 | | | | | | | | |
| 23 | Internal Audit Progress Report | To provide an update on progress for the 2019/20 audits | | 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 | | Colin Harvey | Governance | Governance | 2.3 | | |

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| 25 | Internal Audit Plan 2021/22 | To present the Internal Audit Plan for 2021/22. | | Colin Harvey | Governance | Governance | 2.1 | | |
| 26 | RIPSA Quarterly Report | to present the quarterly Ripasa report | | Jess Anderson | Governance | Governance | 5.2 | | |
| 27 | 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 | | |
| 28 | 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 | | |
| 29 | 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 | | |
| 30 | School/Pupil Security | to provide assurance that the Council has adequate arrangements regarding school security. | | Colin Harvey | Governance | Governance | 2.2 | | |
| 31 | Cluster Assurance Maps | To present the Cluster Assurance Maps | Original date 6 May | Ronnie McKean | Governance | Governance | 1.1 | | |
| 32 | 12 May 2021 | | | | | | | | |

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| 33 | Internal Audit Progress Report | To provide an update on progress for the 2019/20 audits | | Colin Harvey | Governance | Governance | 2.2 | | |
| 34 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations | | Colin Harvey | Governance | Governance | 2.3 | | |
| 35 | Unaudited Accounts 2019/20 | To present the unaudited accounts | | Lesley Fullerton | Finance | Resources | | | |
| 36 | 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 | | |
| 37 | RIPSA Quarterly Report | to present the quarterly RipSA report | | Jess Anderson | Governance | Governance | 5.2 | | |
| 38 | 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 | | |
| 39 | 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 | | |

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| 40 | 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 | | |
| 41 | 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 | | |
| 42 | 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 | | |
| 43 | TBC | | | | | | | | |
| 44 | 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 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 | | |
| 45 | Reserve List | | | | | | | | |

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| 46 | 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 | R | The Service was focusing on Covid activities and supporting service users. Assurance over GDPR compliance is obtained regularly by management, and through other Internal Audit work, therefore specific work in this area is not considered necessary at this time. Remove from the 2021/22 Internal Audit Plan |
| 47 | 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 | R | Income streams were affected by Covid, and resources were not available to progress this audit. An audit is still considered necessary due to limited previous testing in this area. Deferred until the 2021/22 Internal Audit Plan as agreed by the Service. |
| 48 | 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 | R | This audit was delayed due to operational changes during Covid. Whilst this is potentially a material income stream, it is subject to the Council's normal budget monitoring procedures. Income collection can be considered for inclusion in the 2021/22 Internal Audit Plan as part of a wider scope audit. Remove from the 2021/22 Internal Audit Plan |

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| 49 | 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. | | Colin Harvey | Governance | Governance | 2.2 | R | Implementation of the Policy was delayed due to Covid 19. Time will be required following implementation, for the policy and associated procedures to be applied before value can be added through an audit review. An audit is still considered necessary due to previous audit findings in this area. Deferred until the 2021/22 Internal Audit Plan as agreed by the Service. |
| 50 | 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 | R | CPS, Finance and the Transaction Team were continuing to review and improve procedures and consolidate agency staff recruitment, and were working on many different priorities to support the Covid response. There has been a small reduction in agency spend during 2020 but this remains an area where it is considered a review could add value. An audit is still considered necessary due to previous audit findings in this area. Deferred until the 2021/22 Internal Audit Plan as agreed by the Service. |
| 51 | 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 | R | Income streams were affected by Covid, and resources were not available to progress this audit. An audit is still considered necessary due to limited previous testing in this area. Deferred until the 2021/22 Internal Audit Plan as agreed by the Service. |

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| 52 | 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 | R | <p>This was not considered urgent while the Cluster was addressing Covid 19 related risks. Resources were not available to progress this audit. However, additional funding was made available nationally in 2020/21, therefore activity is likely to have increased. An audit is still considered necessary due to previous audit findings in respect of recruitment.</p> <p>Deferred until the 2021/22 Internal Audit Plan as agreed by the Service.</p> |
| 53 | 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 | R | <p>The Service was impacted operationally due to Covid 19. Use of the Council's estate is likely to require further consideration as a result of Covid 19. An audit is still considered necessary due to the materiality and risks in this area.</p> <p>Deferred until the 2021/22 Internal Audit Plan as agreed by the Service.</p> |
| 54 | 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 | R | <p>An external audit by the DWP is progressing during 2020 to provide assurance over this area. Reliance can be placed on this work to provide assurance over application of DWP requirements therefore specific Internal Audit work in this area is no longer considered necessary at this time. The results of the DWP audit can be used to inform future planning.</p> <p>Remove from the 2021/22 Internal Audit Plan</p> |