

AUDIT, RISK and SCRUTINY COMMITTEE

WORKPLAN

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
20 NOVEMBER 2014				
Performance and Improvement				
1.	27/02/14 article 3	Elected Member Development	To endorse the proposals contained within the report for members' development, and instructs that "Elected Member Development" be a standing item on the Audit and Risk Committee agenda.	Committee Officer
2.	27/02/14 article 4	Internal Audit Progress and Performance	To instruct that a report be submitted to each meeting of the Committee providing details of the performance of the internal audit function against each of the metrics shown in appendix 3 to the report.	Internal Audit / Performance & Transformation Manager
3.	27/02/14 article 4	External Audit Progress and Performance	To request that a similar set of key performance indicators be developed for external audit.	External Audit / Performance & Transformation Manager
4.	23/09/14 article 22	Transfer of Internal Audit Services	Update on transition arrangements	Performance & Transformation Manager
5.		Data Protection Reporting July to September 2014		Legal Manager
Risk Management				
6.		Risk Registers	Social Care and Wellbeing Risk Register	Performance and Risk Manager
Control Environment and Assurance				
7.	27/02/14 article 8	Compliance with Laws and Regulations	Internal Audit Plan agreed	Internal Audit

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8.	27/02/14 article 8	Compliance with Public Records Phase 1	Internal Audit Plan Agreed	Internal Audit
9.	27/02/14 article 8	Fraud Governance within H&E	Internal Audit Plan agreed	Internal Audit
10.	27/02/14 article 8	Procurement Controls Outwith Pecos	Internal Audit Plan agreed	Internal Audit
11.	27/02/14 article 8	Transport Contracts within Education and Social Work	Internal Audit Plan agreed	Internal Audit
12.	27/02/14 article 8	Devolved School Management Phase 1	Internal Audit Plan agreed	Internal Audit
Control Environment and Assurance – audit follow up				
13.		Audit Follow Up	Standing Item	Internal Audit
14.	7/05/14 article 14	ICO follow up on recommendations	To instruct officers to report progress in implementation of the actions to the Committee as appropriate until complete.	Performance & Transformation Manager / Legal Manager
15.	N/A – instruction of Director of CG	Whistleblowing Policy – Scottish Government Petition		Performance and Risk Manager
16.	N/A – instruction of CEO	Corporate Health and Safety Committee Reporting Arrangements		Senior Democratic Services Manager
Finance				
17.	27/02/14 article 17	Annual report to Members and the Controller of Audit	External Audit Plan agreed.	External Audit
Exempt Report				
18.	N/A	Matters Under Investigation	Standing Item	Director of Corporate Governance
FEBRUARY 2015				
Performance and Improvement				
1.	27/02/14	Elected Member Development	To endorse the proposals contained within the report	Committee Officer

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	article 3		for members' development, and instructs that "Elected Member Development" be a standing item on the Audit and Risk Committee agenda.	
2.		Internal Audit Plan 2015/16	To present the Internal Audit Plan for 2015/16	Internal Audit / Community Planning & Corporate Performance Manager
3.	27/02/14 article 4	Internal Audit Progress and Performance	To instruct that a report be submitted to each meeting of the Committee providing details of the performance of the internal audit function against each of the metrics shown in appendix 3 to the report.	Internal Audit / Community Planning & Corporate Performance Manager
4.	27/02/14 article 4	External Audit Performance Indicators	To request that a similar set of key performance indicators be developed for external audit.	External Audit / Community Planning & Corporate Performance Manager
5.	7/05/14 article 5	Self Evaluation – update	To instruct officers to implement the agreed improvement actions and provide regular updates to the Committee.	Corporate Performance Manager
6.	N/A – instruction of Director of CG	Feedback/ Evaluation of External Auditors		Corporate Performance Manager
7.		Transfer of Internal Audit Services	Update on transition arrangements	Performance & Transformation Manager
Risk Management				
8.	27/02/14 article 6	System of Risk Management	To agree the regular submission of key elements of the system of risk for the Committee's consideration on a continuous basis.	Performance and Risk Manager
9.		Risk Register	Education and Children's Services	Performance and Risk Manager
10.		Best Value Audit		

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11.	N/A – instruction of Director of CG	Health and SC Integration (possible formation of a separate audit committee, appointment of a chief internal auditor, production of an internal audit plan, development of a system of risk management, production of a set of financial accounts for 15/16 confirmation around account requirements for 14/15)		Director of Corporate Governance
Control Environment and Assurance				
12.	27/02/14 article 8	Disaster Recovery	Internal Audit Plan agreed	Internal Audit
13.	27/02/14 article 8	Asset Management	Internal Audit Plan agreed	Internal Audit
14.	27/02/14 article 8	Compliance with Public Records (Scotland) Act	Internal Audit Plan agreed	Internal Audit
15.	27/02/14 article 8	Management Information	Internal Audit Plan agreed	Internal Audit
16.	27/02/14 article 8	New Schools Programme	Internal Audit Plan agreed	Internal Audit
17.	27/02/14 article 8	Procurement in Construction	Internal Audit Plan agreed	Internal Audit
18.	27/02/14 article 8	Care First budgetary control and forecasting	Internal Audit Plan agreed	Internal Audit
19.	27/02/14 article 8	Music Services	Internal Audit Plan agreed	Internal Audit
20.	27/02/14 article 8	Control Assurance Mapping	Internal Audit Plan agreed	Internal Audit
21.	07/05/14 article 8	Policy and Procedure Development	Internal Audit Plan agreed	Internal Audit
22.	07/05/14 article 8	ALEO Review	Internal Audit Plan agreed	Internal Audit
23.	26/06/14	Continuous Controls – Financial	Internal Audit Plan agreed	Internal Audit

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	article 6	Controls Programme		
24.	26/06/14 article 6	Procurement in Construction	Internal Audit Plan agreed	Internal Audit
25.	27/02/14 article 8	Service Reviews (care users)	Internal Audit Plan agreed	Internal Audit
26.	Annual	External Audit Plan 2015/16		External Audit
Control Environment and Assurance – audit follow up				
27.		Audit Follow Up	Standing Item	Internal Audit
28.	7/05/14 article 14	ICO follow up on recommendations	To instruct officers to report progress in implementation of the actions to the Committee as appropriate until complete.	Performance and Risk Manager / Legal Manager
29.		Annual Scheduled Private Sessions with Internal and External Audit	As identified as part of the self-evaluation exercise, the Committee agreed that separate private sessions with both Internal Audit and External Audit be arranged.	Internal Audit/External Audit/Corporate Performance Mnager
30.		Measures to Prevent and Detect Fraud		Head of Finance
31.	27/02/14 article 17	Targeted Follow up: Major Capital Investment in Councils	External Audit Plan agreed.	External Audit
Finance				
	N/A – instruction of Director of CG	Integration of Health and Social Care Budgets		Director of Corporate Governance/ Head of Finance
Value for Money				
32.	27/02/14 article 20	Audit Scotland Value for Money National Reviews	Standing Item	Performance and Risk Manager
Exempt Report				
33.	N/A	Matters Under Investigation	Standing Item.	Director of Corporate Governance
APRIL 2015				

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2.	27/02/14 article 4	Internal Audit Progress and Performance	To instruct that a report be submitted to each meeting of the Committee providing details of the performance of the internal audit function against each of the metrics shown in appendix 3 to the report.	Internal Audit / Community Planning & Corporate Performance Manager
3.	27/02/14 article 4	External Audit Performance Indicators	To request that a similar set of key performance indicators be developed for external audit.	External Audit / Community Planning & Corporate Performance Manager
4.	27/02/14 article 4	Audit and Risk Committee Self Evaluation	Annual report	Community Planning & Corporate Performance Manager
Risk Management				
5.	27/02/14 article 6	System of Risk Management	To agree the regular submission of key elements of the system of risk for the Committee's consideration on a continuous basis.	Performance and Risk Manager
6.		Risk Register	Communities, Housing and Infrastructure	Performance and Risk Manager
Control Environment and Assurance				
7.	27/02/14 Article 8	Roads	Internal Audit Plan agreed	Internal Audit
8.	27/02/14 article 8	Corporate Landlord Responsibilities (asset management)	Internal Audit Plan agreed	Internal Audit
Control Environment and Assurance – audit follow up				

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9.		Audit Follow Up	Standing Item	Internal Audit
10.	7/05/14 article 14	ICO follow up on recommendations	To instruct officers to report progress in implementation of the actions to the Committee as appropriate until complete.	Performance and Risk Manager / Legal Manager
Value for Money				
11.	27/02/14 article 20	Audit Scotland Value for Money National Reviews	Standing Item	Performance and Risk Manager
Exempt Report				
12.	N/A	Matters Under Investigation	Standing Item.	Director of Corporate Governance
JUNE 2015				
Performance and Improvement				
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Risk Management				
4.	27/02/14 article 6	System of Risk Management	To agree the regular submission of key elements of the system of risk for the Committee's consideration	Performance and Risk Manager

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			on a continuous basis.	
5.		Risk Register	Corporate Governance	Performance and Risk Manager
Control Environment and Assurance				
6.	27/02/14 article 8	Library Services	Internal Audit Plan agreed	Internal Audit
7.	26/06/14 article 6	Continuous Controls – Financial Controls Programme	Internal Audit Plan agreed	Internal Audit
8.		Pension Fund Financial Controls	Internal Audit Plan agreed	
Control Environment and Assurance – audit follow up				
9.		Audit Follow Up	Standing Item	Internal Audit
10.	7/05/14 article 14	ICO follow up on recommendations	To instruct officers to report progress in implementation of the actions to the Committee as appropriate until complete.	Performance and Risk Manager / Legal Manager
Exempt Report				
11.	N/A	Matters Under Investigation	Standing Item	Director of Corporate Governance