

# 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>
<b>FEBRUARY 2015</b>				
<b>Performance and Improvement</b>				
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.	Annual	Internal Audit Plan 2015/16	To present the Internal Audit Plan for 2015/16	Internal Audit
3.		Internal Audit Charter	To present the revised Internal Audit Charter	Internal Audit
4.	N/A – instruction of CMT	Health and Safety Assurance		Health, Safety and Wellbeing Manager
5.	Annual	External Audit Plan 2014/15	To present the External Audit Plan for 2014/15	External Audit
6.	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 / Corporate Performance Manager
7.		Transfer of Internal Audit Services	Update on transition arrangements	Corporate Performance Manager
8.		Data Protection Reporting – October to December		Governance Support Officer
<b>Risk Management</b>				

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9.	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
10.		Risk Register	Education and Children's Services	Performance and Risk Manager
11.				
<b>Control Environment and Assurance Internal</b>				
12.	27/02/14 article 8	ICT Disaster Recovery	Internal Audit Plan agreed	Internal Audit
13.	27/02/14 article 8	ICT Asset Management	Internal Audit Plan agreed	Internal Audit
14.	27/02/14 article 8	Care First budgetary control and forecasting	Internal Audit Plan agreed	Internal Audit
15.	07/05/14 article 8	ALEO Review	Internal Audit Plan agreed	Internal Audit
16.	26/06/14 article 6	Continuous Controls – Financial Controls Programme first 6 mths	Internal Audit Plan agreed	Internal Audit
17.	27/02/14 article 8	Service Reviews (care users)	Internal Audit Plan agreed	Internal Audit
18.	23/09/14 article 5	Aberdeen International Youth Festival		Internal Audit
<b>Control Environment and Assurance External</b>				
19.		Fleet – Following Transport Commissioners Report		Head of Public Infrastructure and Environment
<b>Control Environment and Assurance – audit follow up</b>				
20.		Audit Follow Up	Standing Item	Internal Audit
21.	27/02/14 article 17	Targeted Follow up: Major Capital Investment in Councils	External Audit Plan agreed.	External Audit
22.	20/11/14	Corporate Health and Safety	Report to this Committee following the Local	Senior Democratic

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	Article 22	Committee Reporting Arrangements	Government JCC to advise on their decision relating to Regional Trade Union Officers attending the Corporate Health and Safety Committee.	Services Manager
23.		Fraud Governance – Scottish Welfare Fund		Head of Finance
<b>Finance</b>				
24.		Annual Accounts 2014/15 – Action Plan and Key Dates		Head of Finance
<b>Value for Money</b>				
25.	27/02/14 article 20	Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
<b>Exempt Report</b>				
26.	N/A	Matters Under Investigation	Standing Item.	Director of Corporate Governance
27.	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.	<u>Internal Audit/External Audit/Corporate Performance Manager</u>	
<b>APRIL 2015</b>				
<b>Performance and Improvement</b>				
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	Internal Audit / Community Planning & Corporate Performance

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			metrics shown in appendix 3 to the report.	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
5.		Data Protection Reporting – January to March		Governance Support Officer
<b>Risk Management</b>				
6.	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
7.		Risk Register	Communities, Housing and Infrastructure	Performance and Risk Manager
8.	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
<b>Control Environment and Assurance Internal</b>				
9.	27/02/14 Article 8	Roads	Internal Audit Plan agreed	Internal Audit
10.	27/02/14 article 8	Corporate Responsibilities Landlord (asset management)	Internal Audit Plan agreed	Internal Audit

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11.	27/02/14 article 8	Music Services	Internal Audit Plan agreed	Internal Audit
12.	07/05/14 article 8	Policy and Procedure Development	Internal Audit Plan agreed	Internal Audit
13.	27/02/14 article 8	Procurement in Construction	Internal Audit Plan agreed	Internal Audit
14.	27/02/14 article 8	Control Assurance Mapping	Internal Audit Plan agreed	Internal Audit
15.	27/02/14 article 8	Pension Fund Financial Controls	Internal Audit Plan Agreed	Internal Audit
16.	27/02/14 article 8	Management Information	Internal Audit Plan Agreed	Internal Audit
17.	27/02/14 article 8	Section 75 Planning	Internal Audit Plan Agreed	Internal Audit
<b>Control Environment and Assurance – audit follow up</b>				
18.		Audit Follow Up	Standing Item	Internal Audit
19.	20/11/14 article 21	Whistleblowing	Report back on any changes to the current Whistleblowing Policy	Senior Democratic Services Manager
20.		Measures to Prevent and Detect Fraud		Head of Finance
<b>Value for Money</b>				
21.	27/02/14 article 20	Audit Scotland Value for Money National Reviews	Standing Item	Performance and Risk Manager
<b>Exempt Report</b>				
22.	N/A	Matters Under Investigation	Standing Item.	Director of Corporate Governance
<b>JUNE 2015</b>				
<b>Performance and Improvement</b>				
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.	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
<b>Risk Management</b>				
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 on a continuous basis.	Performance and Risk Manager
5.		Risk Register	Corporate Governance	Performance and Risk Manager
6.		Best Value Audit		
<b>Control Environment and Assurance</b>				
7.	27/02/14 article 8	Library Services	Internal Audit Plan agreed	Internal Audit
8.	26/06/14 article 6	Continuous Controls – Financial Controls Programme	Internal Audit Plan agreed	Internal Audit
9.	27/02/14 article 8	Pension Fund Financial Controls	Internal Audit Plan agreed	Internal Audit
10.	27/02/14 article 8	Compliance with Public Records (Scotland) Act – Phase 2	Internal Audit Plan agreed	Internal Audit
11.	27/02/14 article 8	Community Planning Aberdeen (formally Management	Internal Audit Plan agreed	Internal Audit

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		Information)		
<b>Control Environment and Assurance – audit follow up</b>				
12.		Audit Follow Up	Standing Item	Internal Audit
<b>Finance</b>				
13.		Unaudited Annual Accounts 2014/15		Head of Finance
<b>Exempt Report</b>				
14.	N/A	Matters Under Investigation	Standing Item	Director of Corporate Governance
<b>PLEASE NOTE THAT THE WORKPLAN FOR SEPTEMBER ONWARDS WILL BE FULLY POPULATED FOLLOWING THE FEBRUARY MEETING OF THE COMMITTEE</b>				
<b>SEPTEMBER 2015</b>				
<b>Performance and Improvement</b>				
1.	26/02/15	Internal Audit Progress and Performance		Internal Audit
2.	26/02/15	External Audit Progress and Performance		External Audit
3.		Data Protection Reporting		Governance Support Officer
<b>Risk Management</b>				
4.	27/02/14 Article6	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
5.		Risk Register		
<b>Control Environment and Assurance - Internal</b>				
6.				
<b>Control Environment and Assurance - External</b>				

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7.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
8.		Audit Recommendations Outstanding	Standing Item	Internal Audit
<b>Finance</b>				
9.				
<b>Value For Money</b>				
10.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
<b>Exempt Reports</b>				
11.		Matters Under Investigation	Standing Item	
<b>NOVEMBER 2015</b>				
<b>Performance and Improvement</b>				
1.	26/02/15	Internal Audit Progress and Performance		Internal Audit
2.	26/02/15	External Audit Progress and Performance		External Audit
3.		Data Protection Reporting		Governance Support Officer
<b>Risk Management</b>				
4.	27/02/14 Article6	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
5.		Risk Register		
<b>Control Environment and Assurance - Internal</b>				
6.				
<b>Control Environment and Assurance - External</b>				
7.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
8.		Audit Recommendations Outstanding	Standing Item	Internal Audit
<b>Finance</b>				



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<b>Value for Money</b>				
10.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
<b>Exempt Report</b>				
11.		Matters Under Investigation	Standing Item	
<b>FEBRUARY 2016</b>				
<b>Performance and Improvement</b>				
1.	26/02/15	Internal Audit Progress and Performance		Internal Audit
2.	26/02/15	External Audit Progress and Performance		External Audit
3.	N/A – instruction of Director of CG	Feedback/ Evaluation of External Auditors		Corporate Performance Manager
4.		Data Protection Reporting		Governance Support Officer
<b>Risk Management</b>				
5.	27/02/14 Article6	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		
<b>Control Environment and Assurance - Internal</b>				
7.				
<b>Control Environment and Assurance - External</b>				
8.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
9.		Audit Recommendations Outstanding	Standing Item	Internal Audit
<b>Finance</b>				
10.				
<b>Value for Money</b>				

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11.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
<b>Exempt Report</b>				
12.		Matters Under Investigation	Standing Item	