

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>
MAY 2015				
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 (PWC)	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	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.	26/02/15 article 14	Risk Register	Communities, Housing and Infrastructure	Performance and Risk Manager
Control Environment and Assurance Internal (PWC)				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
7.	27/02/14 Article 8	Fleet Asset Management	Internal Audit Plan agreed	Internal Audit
8.	27/02/14 article 8	Library Services	Internal Audit Plan agreed	Internal Audit
9.	27/02/14 article 8	Corporate Responsibilities Landlord (asset management)	Internal Audit Plan agreed	Internal Audit
10.	07/05/14 article 8	Policy and Procedure Development	Internal Audit Plan agreed	Internal Audit
11.	27/02/14 article 8	Procurement in Construction	Internal Audit Plan agreed	Internal Audit
12.	27/02/14 article 8	Section 75 Planning	Internal Audit Plan Agreed	Internal Audit
Control Environment and Assurance External				
13.	26/02/15 article 23	Fleet Update	To instruct the Head of Public Infrastructure and Environment to report to the next meeting to provide details of the Fleet Services Action Plan in place to deal with Service issues.	Head of Public Infrastructure and Environment
Control Environment and Assurance – Audit Follow up				
14.		Audit Recommendations Outstanding (PWC)	Standing Item	Internal Audit
15.	20/11/14 article 21	Whistleblowing	Report back on any changes to the current Whistleblowing Policy	Legal Manager
Value for Money				
16.	27/02/14 article 20	Audit Scotland Value for Money National Reviews	Standing Item	Performance and Risk Manager
Exempt Report				
17.	N/A	Matters Under Investigation	Standing Item.	Director of Corporate Governance

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
JUNE 2015				
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 / 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.		Data Protection Reporting – January to March 2015		Governance Support Officer
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.	27/02/14 article 6	Risk Register	Corporate Governance	Performance and Risk Manager
7.	26/02/15 article 14	Risk Register	Shadow Integration Joint Board	Performance and Risk Manager
8.		Best Value Audit		
Control Environment and Assurance Internal				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
9.	27/02/14 article 8	Control Assurance Mapping	Internal Audit Plan agreed	Internal Audit
10.	26/06/14 article 6	Continuous Controls – Financial Controls Programme	Internal Audit Plan agreed	Internal Audit
11.	27/02/14 article 8	Pension Fund Financial Controls	Internal Audit Plan agreed	Internal Audit
12.	27/02/14 article 8	Compliance with Public Records (Scotland) Act – Phase 2	Internal Audit Plan agreed	Internal Audit
13.	27/02/14 article 8	Community Planning Aberdeen (formally Management Information)	Internal Audit Plan agreed	Internal Audit
14.	27/02/14 Article 8	Roads	Internal Audit Plan agreed	Internal Audit
Control Environment and Assurance Audit Follow up				
15.		Audit Recommendations Outstanding	Standing Item	Internal Audit
16.	26/02/15 article 19	Arm's Length External Organisations Tier 2 Review	To request officers to provide an update on the situation with the updated Service Level Agreements for each ALEO	Head of Legal and Democratic Services
17.	07/05/14 Article 5	Measures to Prevent and Detect Fraud	To request Officers to report to each meeting of the Committee on all ongoing fraud investigations. To request Officers to report at least annually on measures taken to prevent and detect fraud.	Head of Finance
Finance				
18.	26/02/15 Article 28	Unaudited Annual Accounts 2014/15		Head of Finance
Exempt Report				
19.	N/A	Matters Under Investigation	Standing Item	Director of Corporate Governance

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
SEPTEMBER 2015				
Performance and Improvement				
1.	26/02/15 article 9	Internal Audit Progress and Performance		Internal Audit
2.	26/02/15 article 12	External Audit Progress and Performance		External Audit
3.		Data Protection Reporting April to June 2015		Governance Support Officer
Risk Management				
4.	26/02/15 article 14	System of Risk Management	To report elements of the system of risk to each Committee Meeting	Performance and Risk Manager
Control Environment and Assurance – Internal				
5.	26/02/15 article 9	Cross Service Corporate Policies and Procedures	Internal Audit Plan agreed	Internal Auditor
6.	26/02/15 article 9	Cross Service Risk Registers	Internal Audit Plan agreed	Internal Auditor
7.	26/02/15 article 9	Cross Service Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
8.	26/02/15 article 9	Commercial and Procurement Creditors System	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Finance Budget Setting Process	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Human Resources & Org Dev Payroll System	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Housing Rent Assessment	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Housing Rent Collection	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15	Adult Social Work/Integration	Internal Audit Plan agreed	Internal Auditor

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
	article 9	Joint Board Social Work Tendering		
14.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Integration of Health and Social Care	Internal Audit Plan agreed (When required)	Internal Auditor
Control Environment and Assurance – External				
15.				
Control Environment and Assurance – Audit Follow Up				
16.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
17.	26/02/15 article 22	Aberdeen International Youth Festival – Following the Public Pound	To request officers to submit a report on the governance and financial arrangements between the Council and the Aberdeen Internal Youth Festival at the earliest opportunity.	Head of Finance
Finance				
18.	26/02/15 Article 28	Annual Audited Accounts 2014/15		Head of Finance
Value For Money				
19.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
Exempt Reports				
20.		Matters Under Investigation	Standing Item	
NOVEMBER 2015				
Performance and Improvement				
1.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
2.	26/02/15	External Audit Progress and Performance		External Audit

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3.		Data Protection Reporting July to September 2015		Governance Support Officer
Risk Management				
4.	26/02/15 article 14	System of Risk Management	To report elements of the system of risk to each Committee Meeting	Performance and Risk Manager
Control Environment and Assurance – Internal				
5.	26/02/15 article 9	Cross Service ALEO's	Internal Audit Plan agreed	Internal Auditor
6.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed	Internal Auditor
7.	26/02/15 article 9	Finance Council Tax	Internal Audit Plan agreed	Internal Auditor
8.	26/02/15 article 9	Education & Children's Services Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Housing Building Maintenance	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Housing Sheltered Housing	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Public Infrastructure & Environment Trade Waste	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Pension Fund Investment Strategy	Internal Audit Plan agreed	Internal Auditor
Control Environment and Assurance – External				
13.				
Control Environment and Assurance – Audit Follow Up				
14.		Audit Recommendations Outstanding	Standing Item	Internal Audit

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Value for Money				
15.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
Exempt Report				
16.		Matters Under Investigation	Standing Item	
FEBRUARY 2016 (Dependent on Council Decision)				
Performance and Improvement				
1.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
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 October to December 2015		Governance Support Officer
Risk Management				
5.	26/02/15 article 14	System of Risk Management	To report elements of the system of risk to each Committee Meeting	Performance and Risk Manager
Control Environment and Assurance – Internal				
6.	26/02/15 article 9	Cross Service Time Sheets/Allowances	Internal Audit Plan agreed	Internal Auditor
7.	26/02/15 article 9	Cross Service Following the Public Pound	Internal Audit Plan agreed	Internal Auditor
8.	26/02/15 article 9	Cross Service Data Protection	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Finance Bank Reconciliations	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor

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	article 9	VAT		
11.	26/02/15 article 9	Education & Children's Services Academy Visits	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Education & Children's Services Family and Community Support	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Transportation Vehicles	Internal Audit Plan agreed	Internal Auditor
14.	26/02/15 article 9	Transportation Crematorium	Internal Audit Plan agreed	Internal Auditor
15.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Self Directed Support	Internal Audit Plan agreed	Internal Auditor
16.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Integration of Health and Social Care	Internal Audit Plan agreed (when required)	Internal Auditor
Control Environment and Assurance – Audit Follow Up				
17.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
Value for Money				
18.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance Manager
Exempt Report				
19.		Matters Under Investigation	Standing Item	
APRIL 2016 (Dependent on Council Decision)				
Performance and Improvement				
1.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
2.	26/02/15	External Audit Progress and Performance		External Audit
3.		Data Protection Reporting		Governance Support

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
		January to March 2015		Officer
Risk Management				
4.	26/02/15 article 14	System of Risk Management	To report elements of the system of risk to each Committee Meeting	Performance and Risk Manager
Control Environment and Assurance – Internal				
5.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed	Internal Auditor
6.	26/02/15 article 9	Finance Budget Monitoring	Internal Audit Plan agreed	Internal Auditor
7.	26/02/15 article 9	Finance Benefits	Internal Audit Plan agreed	Internal Auditor
8.	26/02/15 article 9	Education & Children's Services Teachers Payroll including Supply Teachers	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Education & Children's Services Out of Authority Placements	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Transportation Tendering Procedures	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Integration of Health and Social Care	Internal Audit Plan agreed (when required)	Internal Auditor
Control Environment and Assurance – External				
12.				
Control Environment and Assurance – Audit Follow Up				
13.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
Exempt Report				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
14.		Matters Under Investigation	Standing Item	