

## 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>25 JUNE 2015</b>				
<b>Performance and Improvement</b>				
1.	27/02/14 article 4	Internal Audit Annual Report		Internal Audit
2.	26/02/15 article 12	External Audit Progress Report		External Audit
3.		Audit, Risk and Scrutiny Annual Report		Corporate Performance & Transformation Manager
4.		Data Protection Reporting – January to March 2015		Governance Support Officer
<b>Risk Management</b>				
5.	27/02/14 article 6	Risk Register	Corporate Governance	Performance and Risk Manager
<b>Control Environment and Assurance</b>				
<b>Internal</b>				
6.	26/06/14 article 6	Continuous Controls – Financial Controls Programme	Internal Audit Plan agreed	Internal Audit
7.	27/02/14 article 8	Pension Fund Financial Controls	Internal Audit Plan agreed	Internal Audit
8.	27/02/14 article 8	Compliance with Public Records (Scotland) Act – Phase 2	Internal Audit Plan agreed	Internal Audit
9.	27/02/14	Management Information ICT	Internal Audit Plan agreed	Internal Audit

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
	article 8			
10.	27/02/14 article 8	Roads Construction Consent	Internal Audit Plan agreed	Internal Audit
<b>Control Environment and Assurance</b>				
<b>External</b>				
11.	26/02/15 article 12	Review of ICT Services		External Audit
<b>Control Environment and Assurance</b>				
<b>Audit Follow up</b>				
12.		Fleet Management Governance		Internal Audit
13.	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
<b>Financial Reporting</b>				
14.	26/02/15 Article 28	Unaudited Annual Accounts 2014/15	To present the unaudited accounts.	Head of Finance
15.	26/02/15 article 12	External Audit Interim Report on 2014/15 Audit		External Audit
<b>Value for Money</b>				
16.	26/02/15 article 12	Local Scrutiny Plan/National Scrutiny Plan 2015/16		External Audit
<b>Exempt Report</b>				
17.	N/A	Matters Under Investigation	Standing Item	Director of Corporate Governance
<b>29 SEPTEMBER 2015</b>				
<b>Performance and Improvement</b>				
1.	11/05/15	Elected Member Development	Standing Item	Committee Officer
2.	26/02/15	Internal Audit Progress and		Internal Audit

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
	article 9	Performance		
3.	26/02/15 article 12	External Audit Progress Report		External Audit
4.		Data Protection Reporting April to June 2015		Governance Support Officer
<b>Risk Management</b>				
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
6.	26/02/15 article 14	Risk Register	Shadow Integration Joint Board	Performance and Risk Manager
<b>Control Environment and Assurance – Internal</b>				
7.	26/02/15 article 9	Cross Service Corporate Policies and Procedures	Internal Audit Plan agreed	Internal Auditor
8.	26/02/15 article 9	Cross Service Risk Registers	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Cross Service Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Commercial and Procurement Creditors System	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Finance Budget Setting Process	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Human Resources & Org Dev Payroll System	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Housing Rent Assessment	Internal Audit Plan agreed	Internal Auditor
14.	26/02/15 article 9	Housing Rent Collection	Internal Audit Plan agreed	Internal Auditor
15.	26/02/15 article 9	Adult Social Work/Integration Joint Board Social Work Tendering	Internal Audit Plan agreed	Internal Auditor
16.	26/02/15	Adult Social Work/Integrated Joint	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	Board Integration of Health and Social Care	(When required)	
17.	27/02/14 article 8	Control Assurance Mapping Outstanding from PWC	Internal Audit Plan agreed	Internal Audit
<b>Control Environment and Assurance – External</b>				
18.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
19.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
20.	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
21.	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
<b>Financial Reporting</b>				
21.	26/02/15 article 28	Annual Audited Accounts 2014/15		Head of Finance
22.	26/02/15 article 12	Annual Report to Members and the Controller of Audit on the 2014/15 Audit - September committee		External Audit
<b>Value For Money</b>				
23.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Reports</b>				
24.		Matters Under Investigation	Standing Item	

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>26 NOVEMBER 2015</b>				
<b>Performance and Improvement</b>				
1.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
2.	26/02/15	External Audit Progress Report		External Audit
3.		Data Protection Reporting July to September 2015		Governance Support Officer
<b>Risk Management</b>				
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
<b>Control Environment and Assurance – Internal</b>				
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

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>Control Environment and Assurance – External</b>				
13.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
14.		Audit Recommendations Outstanding	Standing Item	Internal Audit
<b>Financial Reporting</b>				
15.				
<b>Value for Money</b>				
16.				
<b>Exempt Report</b>				
17.		Matters Under Investigation	Standing Item	
<b>25 FEBRUARY 2016</b>				
<b>Performance and Improvement</b>				
1.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
2.		Internal Audit Plan 2016/17		Internal Auditor
3.	26/02/15	External Audit Progress Report		External Audit
4.	N/A – instruction of Director of CG	Feedback/ Evaluation of External Auditors		Corporate Performance & Transformation Manager
5.		Data Protection Reporting October to December 2015		Governance Support Officer
<b>Risk Management</b>				
6.	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
<b>Control Environment and Assurance – Internal</b>				
7.	26/02/15	Cross Service	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	Time Sheets/Allowances		
8.	26/02/15 article 9	Cross Service Following the Public Pound	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Cross Service Data Protection	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Finance Bank Reconciliations	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Finance VAT	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Education & Children's Services Academy Visits	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Education & Children's Services Family and Community Support	Internal Audit Plan agreed	Internal Auditor
14.	26/02/15 article 9	Transportation Vehicles	Internal Audit Plan agreed	Internal Auditor
15.	26/02/15 article 9	Transportation Crematorium	Internal Audit Plan agreed	Internal Auditor
16.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Self Directed Support	Internal Audit Plan agreed	Internal Auditor
17.	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
<b>Control Environment and Assurance – Audit Follow Up</b>				
18.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Value for Money</b>				
19.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
20.		Matters Under Investigation	Standing Item	

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>28 APRIL 2016</b>				
<b>Performance and Improvement</b>				
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 January to March 2016		Governance Support Officer
<b>Risk Management</b>				
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
<b>Control Environment and Assurance – Internal</b>				
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



<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>Control Environment and Assurance – External</b>				
12.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
13.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Exempt Report</b>				
14.		Matters Under Investigation	Standing Item	
<b>27 JUNE 2016</b>				
<b>Performance and Improvement</b>				
1.		Internal Audit Progress and Performance		Internal Auditor
2.		External Audit Progress and Performance		External Audit
<b>Risk Management</b>				
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
<b>Control Environment and Assurance – Internal – TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED</b>				
5.				
6.				
<b>Control Environment and Assurance – External</b>				
7.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
8.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
9.		Unaudited Annual Accounts 2015/16	To present the unaudited accounts.	Head of Finance

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
10.		External Audit Interim Report on 2015/16 Audit		External Audit
<b>Value for Money</b>				
11.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
12.		Matters Under Investigation	Standing Item	
<b>27 SEPTEMBER 2016</b>				
<b>Performance and Improvement</b>				
1.		Internal Audit Progress and Performance		Internal Auditor
2.		External Audit Progress and Performance		External Audit
3.		Data Protection Monitoring – April to June 2016		
<b>Risk Management</b>				
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
<b>Control Environment and Assurance – Internal - TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED</b>				
5.				
6.				
<b>Control Environment and Assurance – External</b>				
7.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
8.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
9.		Annual Audited Accounts 2015/16		Head of Finance
10.		Annual Report to Members and		External Audit

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
		the Controller of Audit on the 2016/16 Audit - September committee		
<b>Value for Money</b>				
11.				
<b>Exempt Report</b>				
12.		Matters Under Investigation	Standing Item	
<b>24 NOVEMBER 2016</b>				
<b>Performance and Improvement</b>				
1.		Internal Audit Progress and Performance		Internal Auditor
2.		External Audit Progress and Performance		External Audit
3.		Data Protection Monitoring – July to September 2016		
<b>Risk Management</b>				
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
<b>Control Environment and Assurance – Internal - TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED</b>				
5.				
6.				
<b>Control Environment and Assurance – External</b>				
7.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
8.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
9.				
<b>Value for Money</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
10.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
11.		Matters Under Investigation	Standing Item	