AUDIT, RISK and SCRUTINY COMMITTEE

WORKPLAN

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>				
29 SE	29 SEPTEMBER 2015							
Perforn	nance and Im	provement						
1.	11/05/15 article 6	Elected Member Development	Standing Item	Committee Officer				
2.	26/02/15 article 9	Internal Audit Progress and Performance		Internal Audit				
3.	26/02/15 article 12	External Audit Progress Report		External Audit				
4.		Data Protection Reporting April to June 2015		Governance Support Officer				
Risk Ma	nagement Sys	tem						
5.		Health and Social Care Integration		Internal Auditor				
6.		Shadow Joint Integration Board Risk Register		Performance and Risk Manager				
7.		Council Tax Billing 2014/15		Internal Auditor				
Control Internal		and Assurance –						
8.	26/02/15 article 9	Housing Rent Assessment	Internal Audit Plan agreed.	Internal Auditor				
Control Externa		and Assurance –						
9.		Public Performance Reporting – Audit Scotland's Assessment		Head of Communication and Promotion				

10. Control Env Audit Follow 11. 2 a Financial Re 12. 2 a 13. 2	w Up 26/02/15 article 9	Deduction of PAYE from Office Holders nd Assurance – Audit Recommendations Outstanding Annual Audited Accounts 2014/15	Update Standing Item	Head of Legal and Democratic Services Internal Auditor Head of Finance
Control Env Audit Follow 11. 2 a Financial Re 12. 2 a 13. 2	26/02/15 exticle 9 eporting 26/02/15 exticle 28 26/02/15	Holders nd Assurance – Audit Recommendations Outstanding Annual Audited Accounts 2014/15	Standing Item	Democratic Services Internal Auditor
Audit Follow 11. 2 a a Financial Research 12. 12. a 13. 2	26/02/15 exticle 9 eporting 26/02/15 exticle 28 26/02/15	Audit Recommendations Outstanding Annual Audited Accounts 2014/15	Standing Item	Internal Auditor
Audit Follow 11. 2 a a Financial Research 12. 12. a 13. 2	26/02/15 exticle 9 eporting 26/02/15 exticle 28 26/02/15	Audit Recommendations Outstanding Annual Audited Accounts 2014/15	Standing Item	
a Financial Re 12. 2 a 13. 2	erticle 9 Reporting 26/02/15 erticle 28 26/02/15	Outstanding Annual Audited Accounts 2014/15	Standing Item	
Financial Re 12. 2 a 13.	26/02/15 article 28 26/02/15	Annual Audited Accounts 2014/15		Hood of Einance
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		Annual Report to Members and the Controller of Audit on the 2014/15 Audit - September committee		External Audit
Value For M	Money			
14.	_	Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
Exempt Rep	ports			
15.		Matters Under Investigation	Standing Item	
	EMBER :			
	ce and Impro			
	11/05/15 article 6	Elected Member Development	Standing Item	Committee Officer
2. 2	26/02/15	Internal Audit Progress and Performance		Internal Auditor
3. 2	26/02/15	External Audit Progress Report		External Audit
4.		Data Protection Reporting July to September 2015		Governance Support Officer
5.		Road Reinstatements from Utility Companies		Head of Public Infrastructure and Environment
Risk Manag	gement Syst	em		

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	Lead Officer(s)
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
		and Assurance –		
Interna				
7.	26/02/15 article 9	Cross Service ALEO's	Internal Audit Plan agreed. Likely to be delayed to February 2016 Committee.	Internal Auditor
8.	26/02/15 article 9	Cross Service Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Cross Service Corporate Policies and Procedures	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Cross Service Risk Registers	Internal Audit Plan agreed.	Internal Auditor
11.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Commercial and Procurement Creditors System	Internal Audit Plan agreed.	Internal Auditor
13.	26/02/15 article 9	Human Resources & Org Dev Payroll System	Internal Audit Plan agreed.	Internal Auditor
14.	26/02/15 article 9	Adult Social Work/Integration Joint Board Social Work Tendering	Internal Audit Plan agreed.	Internal Auditor
15.	26/02/15 article 9	Finance Budget Setting Process	Internal Audit Plan agreed.	Internal Auditor
16.	26/02/15 article 9	Finance Council Tax	Internal Audit Plan agreed. Likely to be delayed to February 2016 Committee. (in for Feb)	Internal Auditor
17.	26/02/15 article 9	Education & Children's Services Recruitment Procedures	Internal Audit Plan agreed.	Internal Auditor
18.	26/02/15 article 9	Housing Rent Collection	Internal Audit Plan agreed.	Internal Auditor
19.	26/02/15	Housing	Internal Audit Plan agreed.	Internal Auditor

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
	article 9	Building Maintenance		
20.	26/02/15 article 9	Housing Sheltered Housing	Internal Audit Plan agreed	Internal Auditor
21.	26/02/15 article 9	Public Infrastructure & Environment Trade Waste	Internal Audit Plan agreed	Internal Auditor
22.	26/02/15 article 9	Pension Fund Investment Strategy	Internal Audit Plan agreed	Internal Auditor
23.	27/02/14 article 8	Control Assurance Mapping Outstanding from PWC	Internal Audit Plan agreed	Internal Audit
Control	Environment a	nd Assurance –		
Externa	l			
24.	26/06/15 article 2	Transfer of Site, Langdykes Road	to request the Chief Internal Auditor to meet with the appropriate Directors to agree the scope for the review and report back to the Committee.	Internal Audit
	Environment a ollow Up	nd Assurance –		
25.		Audit Recommendations Outstanding	Standing Item	Internal Audit
26.	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
Financia	al Reporting			
27.		-		
	or Money			
28.				
Exempt	Report			
29.		Matters Under Investigation	Standing Item	
	BRUARY 2			

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	Lead Officer(s)
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
Risk Mai	nagement Syst			- Cineci
6.	26/02/15	System of Risk Management	To report elements of the system of risk to each	Performance and Risk
	article 14		Committee Meeting	Manager
	Environment a	nd Assurance –		
Internal		,		
7.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor
	article 9	Time Sheets/Allowances		
8.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor
	article 9 26/02/15	Following the Public Pound Cross Service	Internal Audit Dien agreed	Internal Auditor
9.	article 9	Data Protection	Internal Audit Plan agreed	internal Auditor
10.	26/02/15 article 9	Cross Service ALEO's	Internal Audit Plan agreed. (moved from Nov)	Internal Auditor
11.	26/02/15 article 9	Finance Bank Reconciliations	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Finance VAT	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Finance Council Tax	Internal Audit Plan agreed. (moved from Nov)	Internal Auditor
14.	26/02/15 article 9	Education & Children's Services Academy Visits	Internal Audit Plan agreed	Internal Auditor
15.	26/02/15 article 9	Education & Children's Services Family and Community Support	Internal Audit Plan agreed	Internal Auditor

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
16.	26/02/15 article 9	Transportation Vehicles	Internal Audit Plan agreed	Internal Auditor
17.	26/02/15 article 9	Transportation Crematorium	Internal Audit Plan agreed	Internal Auditor
18.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Self Directed Support	Internal Audit Plan agreed	Internal Auditor
19.	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
	ol Environment a Follow Up	and Assurance –		
20.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
	ial Reporting			
21.		Annual Accounts 2015/16 – Action Plan and Key Dates		Head of Finance
Value	for Money			
22.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
Exemp	ot Report			
23.		Matters Under Investigation	Standing Item	
28 A	PRIL 2016			
Perfor	mance and Impr	ovement		
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
Risk N	lanagement Sys	tem		

No.	Minute	Item	Committee decision/	Lead
140.	Reference	itom	Update	Officer(s)
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4.	26/02/15	System of Risk Management	To report elements of the system of risk to each	Performance and Risk
	article 14		Committee Meeting	Manager
		and Assurance –		
Interna				T
5.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor
	article 9	Compliance with Procurement		
		related Legislation & Financial		
6.	26/02/15	Regulations Finance	Internal Audit Plan agreed	Internal Auditor
0.	article 9	Budget Monitoring	Internal Addit Flam agreed	Internal Additor
7.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor
' .	article 9	Benefits	Internal Addit Flair agreed	internal / tualtor
8.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Teachers Payroll including Supply	J	
		Teachers		
9.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Out of Authority Placements		
10.	26/02/15	Transportation	Internal Audit Plan agreed	Internal Auditor
	article 9	Tendering Procedures		
11.	26/02/15	Adult Social Work/Integrated Joint	Internal Audit Plan agreed	Internal Auditor
	article 9	Board	(when required)	
		Integration of Health and Social Care		
Control	 Environment a	nnd Assurance –		
Externa		iliu Assulalice –		
12.				
Contro	I Environment a	and Assurance –		1
Audit F	ollow Up			
13.	26/02/15	Audit Recommendations	Standing Item	Internal Auditor
	article 9	Outstanding		
	ial Reporting			
14.		Unaudited Annual Accounts		
		2015/16		

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	Lead Officer(s)
Exempt I	Report			
15.		Matters Under Investigation	Standing Item	
27 JUI	NE 2016			
Performa	ance and Impr	ovement		
1.		Internal Audit Progress and Performance		Internal Auditor
2.		External Audit Progress and Performance		External Audit
3.	26/06/15 article 11	Data Protection Annual Report		Governance Support Officer
4.		Annual Audit, Risk and Scrutiny Committee Report		Corporate Performance & Transformation Manager
Risk Mar	nagement Syst			
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
		nd Assurance – PLETED ONCE INTERNAL AUDIT P	LAN 2016/17 AGREED	
6.				
Control External	Environment a	nd Assurance –		
7.				
		nd Assurance –		
Audit Fo		T		T
8.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
	Reporting	T		
9.		Unaudited Annual Accounts 2015/16	To present the unaudited accounts.	Head of Finance
10.		External Audit Interim Report on 2015/16 Audit		External Audit
Value for	Money			
11.		Audit Scotland Value for Money	Standing Item	Corporate Performance &

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> Officer(s)
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		National Reviews		Transformation Manager
Exempt R	Report			·
12.		Matters Under Investigation	Standing Item	
27 SEF	PTEMBER	2016		
Performa	nce and Impro	ovement		
1.		Internal Audit Progress and Performance		Internal Auditor
2.		External Audit Progress and Performance		External Audit
3.		Data Protection Monitoring – April to June 201616		
Risk Man	agement Syst	em		
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
		nd Assurance – LETED ONCE INTERNAL AUDIT P	LAN 2016/17 AGREED	-
5.				
Control E External	nvironment a	nd Assurance –		
7.				
Control E Audit Fol		nd Assurance –		
8.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
Financial	Reporting			
9.		Annual Audited Accounts 2015/16		Head of Finance
10.		Annual Report to Members and the Controller of Audit on the 2016/16 Audit - September committee		External Audit
Value for	Money	,		
11.				

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
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Exempt	Report	Matteralleden by vestigation	Otan dia a Itana	T
12.	1	Matters Under Investigation	Standing Item	
24 NO	VEMBER	2016		
Performa	ance and Impr	ovement		
1.		Internal Audit Progress and		Internal Auditor
		Performance		
2.		External Audit Progress and Performance		External Audit
3.		Data Protection Monitoring – July to September 2016		
Risk Mar	nagement Syst	tem		
4.	26/02/15	System of Risk Management	To report elements of the system of risk to each	Performance and Risk
	article 14	,	Committee Meeting	Manager
		nd Assurance – LETED ONCE INTERNAL AUDIT P	LAN 2016/17 AGREED	-
5.				
Control I	Environment a	nd Assurance –	1	
External				
7.				
Control I Audit Fo		nd Assurance –		
8.	26/02/15	Audit Recommendations	Standing Item	Internal Auditor
	article 9	Outstanding		
Financia	I Reporting			
9.				
Value for	r Money			
10.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
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Exempt	Report	radional reviews		