

## 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>29 SEPTEMBER 2015</b>				
<b>Performance and Improvement</b>				
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
<b>Risk Management System</b>				
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
<b>Control Environment and Assurance – Internal</b>				
8.	26/02/15 article 9	Housing Rent Assessment	Internal Audit Plan agreed.	Internal Auditor
<b>Control Environment and Assurance – External</b>				
9.		Public Performance Reporting – Audit Scotland's Assessment		Head of Communication and Promotion

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
10.		Deduction of PAYE from Office Holders		Head of Legal and Democratic Services
<b>Control Environment and Assurance – Audit Follow Up</b>				
11.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
12.	26/02/15 article 28	Annual Audited Accounts 2014/15		Head of Finance
13.	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>				
14.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Reports</b>				
15.		Matters Under Investigation	Standing Item	
<b>26 NOVEMBER 2015</b>				
<b>Performance and Improvement</b>				
1.	11/05/15 article 6	Elected Member Development	Standing Item	Committee Officer
2.	26/02/15	Internal Audit Progress and Performance		Internal Auditor
3.	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
<b>Risk Management System</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
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 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>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead 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
<b>Control Environment and Assurance – External</b>				
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
<b>Control Environment and Assurance – Audit Follow Up</b>				
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
<b>Financial Reporting</b>				
27.				
<b>Value for Money</b>				
28.				
<b>Exempt Report</b>				
29.		Matters Under Investigation	Standing Item	
<b>25 FEBRUARY 2016</b>				
<b>Performance and Improvement</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
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 System</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 article 9	Cross Service Time Sheets/Allowances	Internal Audit Plan agreed	Internal Auditor
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	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

<b><u>No.</u></b>	<b><u>Minute Reference</u></b>	<b><u>Item</u></b>	<b><u>Committee decision/ Update</u></b>	<b><u>Lead Officer(s)</u></b>
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
<b>Control Environment and Assurance – Audit Follow Up</b>				
20.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
21.		Annual Accounts 2015/16 – Action Plan and Key Dates		Head of Finance
<b>Value for Money</b>				
22.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
23.		Matters Under Investigation	Standing Item	
<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 System</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
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
<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>Financial Reporting</b>				
14.		Unaudited Annual Accounts 2015/16		

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>Exempt Report</b>				
15.		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
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
<b>Risk Management System</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
<b>Control Environment and Assurance – Internal – TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED</b>				
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
10.		External Audit Interim Report on 2015/16 Audit		External Audit
<b>Value for Money</b>				
11.		Audit Scotland Value for Money	Standing Item	Corporate Performance &



<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
		National Reviews		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 System</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.				
<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 the Controller of Audit on the 2016/16 Audit - September committee		External Audit
<b>Value for Money</b>				
11.				

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