

## 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>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
<b>Control Environment and Assurance – Internal</b>				
5.	26/02/15 article 9	Cross Service Recruitment 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	Commercial and Procurement Creditors System	Internal Audit Plan agreed.	Internal Auditor
8.	26/02/15 article 9	Human Resources & Customer Service Payroll System	Internal Audit Plan agreed.	Internal Auditor
<b>Control Environment and Assurance – External</b>				
9.	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	Internal Audit

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
			and report back to the Committee.	
<b>Control Environment and Assurance – Audit Follow Up</b>				
10.		Audit Recommendations Outstanding pre 2015/16	Standing Item	Internal Audit
11.		Internal Audit outstanding recommendations against 2015/16 Audit Plan	Standing Item	Internal Audit
12.		External Audit, outstanding recommendations	Standing Item	External Audit
13.	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>Exempt Reports</b>				
14.		Matters Under Investigation	Standing Item	
15.	26/02/15 article 9	Craft Workers Terms and Conditions	Internal Audit Plan agreed	Internal Auditor
16.	26/02/15 article 9	Window Replacements	Internal Audit Plan agreed	Internal Auditor
<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.		External Audit Progress Report		
4.		External Audit Plan 2015/16		External Audit
5.	N/A – instruction of Director of CG	Feedback/ Evaluation of External Auditors		Corporate Performance & Transformation Manager

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
6.		Data Protection Reporting October to December 2015		Governance Support Officer
<b>Risk Management System</b>				
7.	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>				
8.	26/02/15 article 9	Cross Service Corporate Policies and Procedures	Internal Audit Plan agreed	Internal Auditor
9.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed	Internal Auditor
10.	26/02/15 article 9	Cross Service Time Sheets/Allowances	Internal Audit Plan agreed	Internal Auditor
11.	26/02/15 article 9	Cross Service Following the Public Pound	Internal Audit Plan agreed	Internal Auditor
12.	26/02/15 article 9	Cross Service Data Protection	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Cross Service ALEO's	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 Bank Reconciliations	Internal Audit Plan agreed	Internal Auditor
17.	26/02/15 article 9	Finance VAT	Internal Audit Plan agreed	Internal Auditor
18.	26/02/15 article 9	Finance Council Tax	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>
19.	26/02/15 article 9	Education & Children's Services Academy Visits	Internal Audit Plan agreed	Internal Auditor
20.	26/02/15 article 9	Education & Children's Services Family and Community Support	Internal Audit Plan agreed	Internal Auditor
21.	26/02/15 article 9	Transportation Vehicles	Internal Audit Plan agreed	Internal Auditor
22.	26/02/15 article 9	Transportation Crematorium	Internal Audit Plan agreed	Internal Auditor
23.	26/02/15 article 9	Housing Rent Collection	Internal Audit Plan agreed.	Internal Auditor
24.	26/02/15 article 9	Housing Building Maintenance	Internal Audit Plan agreed.	Internal Auditor
25.	26/02/15 article 9	Housing Sheltered Housing	Internal Audit Plan agreed	Internal Auditor
26.	26/02/15 article 9	Public Infrastructure & Environment Trade Waste	Internal Audit Plan agreed	Internal Auditor
27.	26/02/15 article 9	Pension Fund Investment Strategy	Internal Audit Plan agreed	Internal Auditor
27.	27/02/14 article 8	Control Assurance Mapping Outstanding from PWC	Internal Audit Plan agreed	Internal Audit
29.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Self Directed Support	Internal Audit Plan agreed	Internal Auditor
30.	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>				
31.	26/02/15 article 9	Audit Recommendations Outstanding pre 15/16	Standing Item	Internal Auditor
32.		Audit Recommendations	Standing Item	Internal Auditor

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
		Outstanding against the 2015/16 Audit Plan		
33.	29/09/15 article	External Audit, Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
34.		Annual Accounts 2015/16 – Action Plan and Key Dates		Head of Finance
<b>Value for Money</b>				
35.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
36.		Matters Under Investigation	Standing Item	
<b>28 APRIL 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 Reporting January to March 2016		Governance Support Officer
<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</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	Finance	Internal Audit Plan agreed	Internal Auditor

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	article 9	Benefits		
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 pre 15/16	Standing Item	Internal Auditor
14.		Audit Recommendations Outstanding against the 2015/16 approved Audit Plan	Standing Item	Internal Auditor
15.		External Audit Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
16.				
<b>Value For Money</b>				
17.		Local Scrutiny Plan 2016/17		External Audit
<b>Exempt Report</b>				
18.		Matters Under Investigation	Standing Item	
<b>27 JUNE 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.		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 pre 15/16	Standing Item	Internal Auditor
9.		Audit Recommendations Outstanding against the approved 2015/16 Audit Plan	Standing Item	Internal Auditor
10		External Audit Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
11.		Unaudited Annual Accounts 2015/16	To present the unaudited accounts.	Head of Finance
12.		External Audit Interim Report on 2015/16 Audit		External Audit
<b>Value for Money</b>				
13.		Audit Scotland Value for Money	Standing Item	Corporate Performance &

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		National Reviews		Transformation Manager
<b>Exempt Report</b>				
14.		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
9.		External Audit Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
10.		Annual Audited Accounts 2015/16		Head of Finance
11.		Annual Report to Members and the Controller of Audit on the 2015/16 Audit - September committee		External Audit



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<b>Value for Money</b>				
12.				
<b>Exempt Report</b>				
13.		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>				
6.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
7.	26/02/15 article 9	Audit Recommendations Outstanding	Standing Item	Internal Auditor
<b>Financial Reporting</b>				
8.				
<b>Value for Money</b>				
9.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
10.		Matters Under Investigation	Standing Item	

