

## 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>9 MARCH 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
<b>Risk Management</b>				
5.		SSPO Recommendations		Customer Experience Officer
<b>Control Environment and Assurance – Internal</b>				
6.	26/02/15 article 9	Cross Service Time Sheets/Allowances	Internal Audit Plan agreed (Exempt Report)	Internal Auditor
7.	26/02/15 article 9	Cross Service Following the Public Pound	Internal Audit Plan agreed Progress report recommending moving to 2016/17 IA plan	Internal Auditor
8.	26/02/15 article 9	Cross Service Data Protection	Internal Audit Plan agreed Progress report recommending moving to 2016/17 IA plan	Internal Auditor
9.	26/02/15 article 9	Cross Service ALEO's	Internal Audit Plan agreed.	Internal Auditor
10.	26/02/15 article 9	Adult Social Work/Integration Joint Board	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>
		Social Work Tendering		
11.	26/02/15 article 9	Finance Budget Setting Process	Internal Audit Plan agreed. Progress report recommending moving to 2016/17 IA plan	Internal Auditor
12.	26/02/15 article 9	Finance VAT	Internal Audit Plan agreed Delayed due to HMRC Inspection. Progress report recommending moving to 2016/17 IA plan	Internal Auditor
13.	26/02/15 article 9	Finance Council Tax	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	Housing Building Procurement Maintenance	Internal Audit Plan agreed. Progress report recommending moving to 2016/17 IA plan	Internal Auditor
16.	26/02/15 article 9	Housing Sheltered Housing	Internal Audit Plan agreed	Internal Auditor
17.	26/02/15 article 9	Public Infrastructure & Environment Trade Waste	Internal Audit Plan agreed	Internal Auditor
18.	29/09/15 article	Health and Social Care Integration Pre-Integration Financial Assurance		Internal Auditor
19.	26/02/15 Article 9	Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
<b>Control Environment and Assurance – Audit Follow Up</b>				
20.	26/02/15 article 9	Audit Recommendations Outstanding pre 15/16	Standing Item	Internal Auditor
21.		Audit Recommendations Outstanding against the 2015/16 Audit Plan	Standing Item	Internal Auditor
22.	29/09/15	External Audit, Outstanding	Standing Item	External Auditor

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
	article	Recommendations		
<b>Financial Reporting</b>				
23.		Annual Accounts 2015/16 – Action Plan and Key Dates		Head of Finance
<b>Value for Money</b>				
24.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
35.		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 September to December 2015		Governance Support Officer
4.	N/A – instruction of Director of CG	Feedback/ Evaluation of External Auditors		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</b>				
6.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed Progress report recommending moving to 2016/17 IA plan	Internal Auditor
7.	26/02/15 article 9	Cross Service Corporate Policies and	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>
		Procedures		
8.	26/02/15 article 9	Finance Budget Monitoring	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 article 9	Finance Benefits	Internal Audit Plan agreed	Internal Auditor
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 Teachers Payroll including Supply Teachers	Internal Audit Plan agreed	Internal Auditor
13.	26/02/15 article 9	Education & Children's Services Out of Authority Placements	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	Transportation Tendering Procedures	Internal Audit Plan agreed Progress report recommending moving to 2016/17 IA plan	Internal Auditor
16.	26/02/15 article 9	Transportation Crematorium	Internal Audit Plan agreed	Internal Auditor
17.	26/02/15 article 9	Adult Social Work/Integrated Joint Board Self Directed Support	Internal Audit Plan agreed	Internal Auditor
18.	26/02/15 article 9	Cross Service Compliance with Procurement related Legislation & Financial Regulations	Internal Audit Plan agreed	Internal Auditor
19.	26/02/15 article 9	Education & Children's Services Family and Community Support – Family Centres	Internal Audit Plan agreed	Internal Auditor
<b>Control Environment and Assurance – External</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
20.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
21.	26/02/15 article 9	Audit Recommendations Outstanding pre 15/16	Standing Item	Internal Auditor
22.		Audit Recommendations Outstanding against the 2015/16 approved Audit Plan	Standing Item	Internal Auditor
23.		External Audit Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
24.				
<b>Value For Money</b>				
25.		Local Scrutiny Plan 2016/17		External Audit
<b>Exempt Report</b>				
26.		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.		Data Protection Reporting January to March 2016		
4.	26/06/15 article 11	Data Protection Annual Report		Governance Support Officer
5.		Annual Audit, Risk and Scrutiny Committee Report		Corporate Performance & Transformation Manager
<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 –</b>				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<b>Internal – TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED</b>				
7.				
<b>Control Environment and Assurance – External</b>				
8.				
<b>Control Environment and Assurance – Audit Follow Up</b>				
9.	26/02/15 article 9	Audit Recommendations Outstanding pre 15/16	Standing Item	Internal Auditor
10.		Audit Recommendations Outstanding against the approved 2015/16 Audit Plan	Standing Item	Internal Auditor
11		External Audit Outstanding Recommendations	Standing Item	External Auditor
<b>Financial Reporting</b>				
12.		Unaudited Annual Accounts 2015/16	To present the unaudited accounts.	Head of Finance
13.		External Audit Interim Report on 2015/16 Audit		External Audit
<b>Value for Money</b>				
14.		Audit Scotland Value for Money National Reviews	Standing Item	Corporate Performance & Transformation Manager
<b>Exempt Report</b>				
15.		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		

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
<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
8.		External Audit Recommendations Outstanding	Standing Item	External 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 2015/16 Audit - September committee		External Audit
<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 –		

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
		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	