AUDIT, RISK and SCRUTINY COMMITTEE

WORKPLAN

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>			
9 MAF	9 MARCH 2016						
Performa	ance and Impro	ovement					
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			
Risk Mar	nagement						
5.		SSPO Recommendations		Customer Experience Officer			
Control I	Environment a	nd Assurance –					
Internal							
6.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor			
	article 9	Time Sheets/Allowances	(Exempt Report)				
7.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor			
	article 9	Following the Public Pound	Progress report recommending moving to 2016/17 IA plan				
8.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor			
	article 9	Data Protection	Progress report recommending moving to 2016/17 IA				
			plan				
9.	26/02/15	Cross Service	Internal Audit Plan agreed.	Internal Auditor			
	article 9	ALEO's					
10.	26/02/15	Adult Social Work/Integration	Internal Audit Plan agreed.	Internal Auditor			
	article 9	Joint Board					

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
		Social Work Tendering		
11.	26/02/15	Finance	Internal Audit Plan agreed.	Internal Auditor
	article 9	Budget Setting Process	Progress report recommending moving to 2016/17 IA plan	
12.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor
	article 9	VAT	Delayed due to HMRC Inspection. Progress report recommending moving to 2016/17 IA plan	
13.	26/02/15	Finance	Internal Audit Plan agreed.	Internal Auditor
	article 9	Council Tax	-	
14.	26/02/15	Transportation	Internal Audit Plan agreed	Internal Auditor
	article 9	Vehicles	-	
15.	26/02/15	Housing	Internal Audit Plan agreed.	Internal Auditor
	article 9	Building Maintenance	Progress report recommending moving to 2016/17 IA	
		Procurement	plan	
16.	26/02/15	Housing	Internal Audit Plan agreed	Internal Auditor
	article 9	Sheltered Housing		
17.	26/02/15	Public Infrastructure &	Internal Audit Plan agreed	Internal Auditor
	article 9	Environment		
		Trade Waste		
18.	29/09/15	Health and Social Care		Internal Auditor
	article	Integration Pre-Integration		
		Financial Assurance		
19.	26/02/15	Recruitment Procedures	Internal Audit Plan agreed	Internal Auditor
	Article 9		_	
		and Assurance –		
	ollow Up			
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>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> Officer(s)		
	Kelelelice		<u>Opuate</u>	Officer(s)		
	article	Recommendations				
Financia	I Reporting					
23.		Annual Accounts 2015/16 -		Head of Finance		
		Action Plan and Key Dates				
Value fo	r Money					
24.		Audit Scotland Value for Money	Standing Item	Corporate Performance &		
		National Reviews		Transformation Manager		
Exempt	Report					
35.		Matters Under Investigation	Standing Item			
28 AP	RIL 2016					
Performa	ance and Impro	ovement				
1.		Internal Audit Progress and Performance		Internal Auditor		
2.		External Audit Progress and		External Audit		
		Performance				
3.		Data Protection Reporting		Governance Support		
		September to December 2015		Officer		
4.	N/A –	Feedback/ Evaluation of External		Corporate Performance &		
	instruction	Auditors		Transformation Manager		
	of Director					
	of CG					
	nagement Syst					
5.	26/02/15	System of Risk Management	To report elements of the system of risk to each	Performance and Risk		
0 1	article 14		Committee Meeting	Manager		
	Control Environment and Assurance –					
Internal	20/02/45	Cross Comics	Internal Audit Dien agreed	Internal Auditor		
6.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor		
	article 9	Compliance with Procurement	Progress report recommending moving to 2016/17 IA			
		related Legislation & Financial Regulations	plan			
7.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor		
/.	article 9	Corporate Policies and	internal Audit Flan agreed	internal Additor		
	ลเเดย ฮ	corporate i dilcies alla				

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
		Procedures		
8.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor
	article 9	Budget Monitoring		
9.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor
	article 9	Bank Reconciliations		
10.	26/02/15	Finance	Internal Audit Plan agreed	Internal Auditor
	article 9	Benefits		
11.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Academy Visits		
12.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Teachers Payroll including Supply	-	
		Teachers		
13.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Out of Authority Placements		
14.	26/02/15	Housing	Internal Audit Plan agreed.	Internal Auditor
	article 9	Rent Collection		
15.	26/02/15	Transportation	Internal Audit Plan agreed	Internal Auditor
	article 9	Tendering Procedures	Progress report recommending moving to 2016/17 IA plan	
16.	26/02/15	Transportation	Internal Audit Plan agreed	Internal Auditor
	article 9	Crematorium	-	
17.	26/02/15	Adult Social Work/Integrated Joint	Internal Audit Plan agreed	Internal Auditor
	article 9	Board		
		Self Directed Support		
18.	26/02/15	Cross Service	Internal Audit Plan agreed	Internal Auditor
	article 9	Compliance with Procurement		
		related Legislation & Financial		
		Regulations		
19.	26/02/15	Education & Children's Services	Internal Audit Plan agreed	Internal Auditor
	article 9	Family and Community Support –		
		Family Centres		

Control Environment and Assurance – External

No.	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> <u>Officer(s)</u>
20.				
Control	Environment a	nd Assurance –		
Audit Fo	ollow Up			
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
Financia	al Reporting			
24.				
Value F	or Money			
25.		Local Scrutiny Plan 2016/17		External Audit
Exempt	Report			
26.		Matters Under Investigation	Standing Item	
	INE 2016			
Perform	nance and Impr			
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
	inagement Sys			
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
Control	Environment a	nd Assurance –		

<u>No.</u>	Minute Reference	<u>Item</u>	Committee decision/ Update	<u>Lead</u> Officer(s)			
	Internal – TO BE COMPLETED ONCE INTERNAL AUDIT PLAN 2016/17 AGREED						
7.							
	invironment a	nd Assurance –					
External							
8.							
		nd Assurance –					
Audit Fol		A codit	Otan dia a Itana	Latana L Avalita n			
9.	26/02/15 article 9	Audit Recommendations Outstanding pre 15/16	Standing Item	Internal Auditor			
10.		Audit Recommendations	Standing Item	Internal Auditor			
		Oustanding against the approved 2015/16 Audit Plan					
11		External Audit Outstanding Recommendations	Standing Item	External Auditor			
Financial	Reporting			•			
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			
Value for	Money						
14.		Audit Scotland Value for Money	Standing Item	Corporate Performance &			
F	<u> </u>	National Reviews		Transformation Manager			
Exempt F	keport 	Mattagalladarlaggatiration	Chanding them				
		Matters Under Investigation	Standing Item				
	27 SEPTEMBER 2016						
Performa	Performance and Improvement						
1.		Internal Audit Progress and Performance		Internal Auditor			
2.		External Audit Progress and Performance		External Audit			
3.		Data Protection Monitoring – April to June 2016					

No.	Minute	Item	Committee decision/	Lead			
<u>140.</u>	Reference	Itom	Update	Officer(s)			
			<u></u>	<u></u>			
Risk Man	Risk Management System						
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 –					
	TO BE COMP	PLETED ONCE INTERNAL AUDIT P	LAN 2016/17 AGREED	I			
5.	invironment e	│ nd Assurance –					
External	invironinent a	nd Assurance –					
6.							
		nd Assurance –					
Audit Fol							
7.	26/02/15	Audit Recommendations	Standing Item	Internal Auditor			
0	article 9	Outstanding	Ctan din a ltana	Futored Auditor			
8.		External Audit Outstanding Recommendations	Standing Item	External Auditor			
Financial	Reporting						
9.		Annual Audited Accounts 2015/16		Head of Finance			
10.		Annual Report to Members and		External Audit			
		the Controller of Audit on the					
		2015/16 Audit - September committee					
Value for	Monov	Committee					
11.	lvioney						
Exempt F	Report	1		l			
12.		Matters Under Investigation	Standing Item				
24 NO	24 NOVEMBER 2016						
Performance and Improvement							
1.		Internal Audit Progress and		Internal Auditor			
		Performance					
2.		External Audit Progress and		External Audit			
		Performance					
3.		Data Protection Monitoring –					

<u>No.</u>	<u>Minute</u>	<u>Item</u>	Committee decision/	<u>Lead</u>			
	Reference		<u>Update</u>	Officer(s)			
		11110110					
		July to September 2016					
Risk Man	agement Syst						
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			
Control E	nvironment a	nd Assurance –					
Internal -	TO BE COMP	LETED ONCE INTERNAL AUDIT P	LAN 2016/17 AGREED				
5.							
Control E	nvironment a	nd Assurance –					
External							
6.							
Control E	nvironment a	nd Assurance –					
Audit Fol	low Up						
7.	26/02/15	Audit Recommendations	Standing Item	Internal Auditor			
	article 9	Outstanding					
Financial	Reporting	<u> </u>					
8.							
Value for	Value for Money						
9.		Audit Scotland Value for Money	Standing Item	Corporate Performance &			
		National Reviews		Transformation Manager			
Exempt F	Exempt Report						
10.	T •	Matters Under Investigation	Standing Item				
	1			1			