## **AUDIT, RISK and SCRUTINY COMMITTEE**

## **WORKPLAN**

| No.     | Minute<br>Reference    | <u>Item</u>  | Committee decision/<br>Update | <u>Lead</u><br><u>Officer(s)</u>      |  |  |
|---------|------------------------|--|-------------------------------|---------------------------------------|--|--|
| 27 S    | 27 SEPTEMBER 2016      |  |                               |                                       |  |  |
| Perfori | mance and Impr         | ovement  |                               |                                       |  |  |
| 1.      | 09/03/16<br>Article 9  | Internal Audit Progress and Performance                      | Standing Item                 | Internal Auditor                      |  |  |
| 2.      | 09/03/16<br>Article 11 | External Audit Progress and Performance                      | Standing Item                 | External Audit                        |  |  |
| 3.      |                        | Information Governance Management and Reporting Arrangements |                               | Information Manager                   |  |  |
| 4.      |                        | ALEO Governance Hubs   | Standing Item                 | Senior Democratic<br>Services Manager |  |  |
| Risk M  | anagement Sys          | tem  |                               | -                                     |  |  |
| 5.      |                        | Communities, Housing and Infrastructure Risk Register        |                               | Performance and Risk Manager          |  |  |
| 6.      |                        | Education and Children's Services Risk Register              |                               | Performance and Risk Manager          |  |  |
| Contro  | I Environment a        | nd Assurance –   |                               | _                                     |  |  |
| Interna |                        |  |                               | _                                     |  |  |
| 7.      | 09/03/16<br>article 9  | Data Protection  | Internal Audit Plan agreed    | Internal Auditor                      |  |  |
| 8.      | 09/03/16<br>article 9  | Infosmart System   | Internal Audit Plan agreed    | Internal Auditor                      |  |  |
| 9.      | 09/03/16<br>article 9  | Scottish Welfare Fund  | Internal Audit Plan agreed    | Internal Auditor                      |  |  |
| 10.     | 09/03/16               | Building Services Procurement                                | Internal Audit Plan agreed    | Internal Auditor                      |  |  |

| No.              | Minute<br>Reference       | <u>Item</u>   | Committee decision/<br>Update | <u>Lead</u><br><u>Officer(s)</u> |  |
|------------------|---------------------------|---|-------------------------------|----------------------------------|--|
|                  | article 9                 |   |                               |                                  |  |
| 11.              | 09/03/16<br>article 9     | Building Services Re-Charges  | Internal Audit Plan agreed    | Internal Auditor                 |  |
| 12.              | 09/03/16<br>article 9     | Cleaning Payroll  | Internal Audit Plan agreed    | Internal Auditor                 |  |
| 13.              | 09/03/16<br>article 9     | Roads Payroll   | Internal Audit Plan agreed    | Internal Auditor                 |  |
| 14.              | 26/02/15<br>article 9     | Education & Children's Services Family and Community Support – Family Centres | Internal Audit Plan agreed    | Internal Auditor                 |  |
| 15.              | 09/03/16<br>article 9     | Public Records (Scotland) Act   | Internal Audit Plan agreed    |                                  |  |
| Contro<br>Extern |                           | and Assurance –   |                               |                                  |  |
| 16.              | 09/03/16<br>Article 11    | Managing Capital Projects – Follow Up   | External Audit Plan agreed    | External Auditor                 |  |
|                  | I Environment a Follow Up | nnd Assurance –   |                               |                                  |  |
| 17.              | 26/02/15<br>article 9     | Audit Recommendations Outstanding pre 15/16                                   | Standing Item                 | Internal Auditor                 |  |
| 18.              | 09/03/16<br>article 9     | Internal Audit Recommendations Outstanding                                    | Standing Item                 | Internal Auditor                 |  |
| 19.              | 09/03/16<br>Article 11    | External Audit Recommendations Outstanding                                    | Standing Item                 | External Auditor                 |  |
| Financ           | ial Reporting             |   |                               | -                                |  |
| 20.              |                           | Annual Audited Accounts 2015/16   |                               | Head of Finance                  |  |
| 21.              | 09/03/16<br>article 11    | Annual Report to Members and the Controller of Audit on the 2015/16 Audit     |                               | External Audit                   |  |
| Exempt Reports   |                           |   |                               |                                  |  |
| 22.              |                           | Matters Under Investigation   | Standing Item                 |                                  |  |
| 24 NOVEMBER 2016 |                           |   |                               |                                  |  |

| No.        | Minute                              | Item                               | Committee decision/                              | Lead                 |  |  |
|------------|-------------------------------------|------------------------------------|--|----------------------|--|--|
|            | Reference                           |                                    | Update   | Officer(s)           |  |  |
|            |                                     |                                    |  |                      |  |  |
| Perform    | Performance and Improvement         |                                    |  |                      |  |  |
| 1.         | 09/03/16                            | Internal Audit Progress and        | Standing Item                                    | Internal Auditor     |  |  |
|            | Article 9                           | Performance                        |  |                      |  |  |
| 2.         | 09/03/16                            | External Audit Progress and        | Standing Item                                    | External Audit       |  |  |
|            | Article 11                          | Performance                        |  |                      |  |  |
| 3.         |                                     | ALEO Governance Hubs               | Standing Item                                    | Senior Democratic    |  |  |
|            | 1                                   |                                    |  | Services Manager     |  |  |
|            | nagement Syst                       |                                    |  |                      |  |  |
| 4.         |                                     | System of Risk Management          | To report elements of the system of risk to each | Performance and Risk |  |  |
| Cantral    |                                     |                                    | Committee Meeting                                | Manager              |  |  |
|            | Environment a                       | nd Assurance –                     |  |                      |  |  |
| Internal   | 00/00/45                            | Finance                            | Internal Avalt Discoursed                        | Internal Auditor     |  |  |
| 5.         | 26/02/15<br>article 9               | Finance Budget Monitoring          | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
| 6.         | 26/02/15                            | Finance                            | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
| 0.         | article 9                           | Bank Reconciliations               | internal Addit Plan agreed                       | Internal Additor     |  |  |
| 7.         | 09/03/16                            | Following the Public Pound         | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
| <i>'</i> . | article 9                           | 1 Ollowing the 1 ablic 1 oalia     | internal Addit i lan agreed                      | Internal Additor     |  |  |
| 8.         | 09/03/16                            | Budget Setting Process             | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
| 0.         | article 9                           | Budget Colling 1 100000            | The man radic Flam agreed                        | internal / touter    |  |  |
| 9.         | 09/03/16                            | Purchasing and Creditors – Social  | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
|            | article 9                           | Work                               | internal relative and agreed                     |                      |  |  |
| 10.        | 26/02/15                            | Adult Social Work/Integrated Joint | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
|            | article 9                           | Board                              | 3  |                      |  |  |
|            |                                     | Self Directed Support              |  |                      |  |  |
| 11.        | 09/03/16                            | Carefirst                          | Internal Audit Plan agreed                       | Internal Auditor     |  |  |
|            | article 9                           |                                    |  |                      |  |  |
|            | Control Environment and Assurance – |                                    |  |                      |  |  |
| External   |                                     |                                    |  |                      |  |  |
| 12.        |                                     |                                    |  |                      |  |  |
|            |                                     | nd Assurance –                     |  |                      |  |  |
| Audit Fo   |                                     | T.                                 |  |                      |  |  |
| 13.        | 09/03/16                            | Internal Audit Recommendations     | Standing Item                                    | Internal Auditor     |  |  |

| No.         | Minute              | Item                              | Committee decision/  | Lead                         |
|-------------|---------------------|-----------------------------------|--|------------------------------|
| <u>140.</u> | Reference           | item                              | Update   | Officer(s)                   |
|             | <u>rtororonoo</u>   |                                   | <u>opadio</u>  | <u>Omoci(o)</u>              |
|             | Article 9           | Outstanding                       |  |                              |
| 14.         | 09/03/16            | External Audit Recommendations    | Standing Item  | External Auditor             |
|             | Article 11          | Outstanding                       | g .  |                              |
| Financi     | al Reporting        | •                                 |  |                              |
| 15.         |                     |                                   |  |                              |
|             | or Money            |                                   |  |                              |
| 16.         |                     | Audit Scotland Value for Money    | Standing Item  | Corporate Performance &      |
|             |                     | National Reviews                  |  | Transformation Manager       |
|             | Report              |                                   |  | T                            |
| 17.         |                     | Matters Under Investigation       | Standing Item  |                              |
|             |                     |                                   |  |                              |
| FEBF        | RUARY 201           | 17                                |  |                              |
| Perforn     | nance and Impr      | ovement                           |  |                              |
| 1.          | 09/03/16            | Internal Audit Progress and       | Standing Item  | Internal Auditor             |
|             | Article 9           | Performance                       |  |                              |
| 2.          | 09/03/16            | External Audit Progress and       | Standing Item  | External Audit               |
|             | Article 11          | Performance                       |  |                              |
| 3.          |                     | ALEO Governance Hubs              | Standing Item  | Senior Democratic            |
| Diele Me    |                     | 1                                 |  | Services Manager             |
|             | anagement Sys       |                                   | To report claments of the system of right to each                  | Performance and Risk         |
| 4.          |                     | System of Risk Management         | To report elements of the system of risk to each Committee Meeting | Performance and Risk Manager |
| Control     | <br>  Environment a | nnd Assurance –                   | Committee weeting  | Manager                      |
| Interna     |                     | and Assurance –                   |  |                              |
| 5.          | 09/03/16            | Council Owned Land and            | Internal Audit Plan agreed   | Internal Auditor             |
|             | article 9           | Property                          |  |                              |
| 6.          | 09/03/16            | ALEO's                            | Internal Audit Plan agreed   | Internal Auditor             |
|             | article 9           |                                   | Ĭ  |                              |
| 7.          | 09/03/16            | Compliance with Procurement       | Internal Audit Plan agreed   | Internal Auditor             |
|             | article 9           | related Legislation and Financial |  |                              |
|             |                     | Regulations                       |  |                              |
| 8.          | 09/03/16            | Timesheets/Allowances             | Internal Audit Plan agreed   | Internal Auditor             |

| No.                | Minute<br>Reference         | <u>Item</u>                                     | Committee decision/<br>Update | <u>Lead</u><br><u>Officer(s)</u>               |  |  |
|--------------------|-----------------------------|---|-------------------------------|--|--|--|
|                    | article 9                   |   |                               |  |  |  |
| 9.                 | 09/03/16<br>article 9       | Treasury Management                             | Internal Audit Plan agreed    | Internal Auditor                               |  |  |
| 10.                | 09/03/16<br>article 9       | Business Rates                                  | Internal Audit Plan agreed    | Internal Auditor                               |  |  |
| 10.                | 09/03/16<br>article 9       | Primary School Visits                           | Internal Audit Plan agreed    | Internal Auditor                               |  |  |
| 11.                | 09/03/06<br>article 9       | Vehicles and Driver Records                     | Internal Audit Plan agreed    | Internal Auditor                               |  |  |
| 12.                | 09/03/16<br>article 9       | Integration of Health and Social Care           | Internal Audit Plan agreed    | Internal Auditor                               |  |  |
| Control<br>Externa |                             | nd Assurance –                                  |                               | ,  |  |  |
| 13.                |                             |   |                               |  |  |  |
|                    |                             | ind Assurance –                                 |                               |  |  |  |
|                    | ollow Up                    | 1   |                               |  |  |  |
| 14.                | 09/03/16<br>Article 9       | Internal Audit Recommendations Outstanding      | Standing Item                 | Internal Auditor                               |  |  |
| 15.                | 09/03/16<br>Article 11      | External Audit Recommendations Outstanding      | Standing Item                 | External Auditor                               |  |  |
| Financia           | al Reporting                |   |                               |  |  |  |
| 16.                |                             |   |                               |  |  |  |
| Value fo           | or Money                    |   |                               | ·  |  |  |
| 17.                |                             | Audit Scotland Value for Money National Reviews | Standing Item                 | Corporate Performance & Transformation Manager |  |  |
| Exempt             | Report                      |   |                               |  |  |  |
| 18.                |                             | Matters Under Investigation                     | Standing Item                 |  |  |  |
| JUNE               | 2017                        |   |                               |  |  |  |
| Perform            | Performance and Improvement |   |                               |  |  |  |
| 1.                 | 09/03/16<br>Article 9       | Internal Audit Progress and Performance         | Standing Item                 | Internal Auditor                               |  |  |
| 2.                 | 09/03/16                    | External Audit Progress and                     | Standing Item                 | External Audit                                 |  |  |

| No.      | Minute                | Item                                  | Committee decision/                              | Lead                  |
|----------|-----------------------|---------------------------------------|--|-----------------------|
| <u> </u> | Reference             | <u></u>                               | Update   | Officer(s)            |
|          |                       |                                       |  | <u> </u>              |
|          | Article 11            | Performance                           |  |                       |
| 3.       |                       | ALEO Governance Hubs                  | Standing Item                                    | Senior Democratic     |
|          |                       |                                       | -  | Services Manager      |
| Risk Ma  | anagement Syst        |                                       |  |                       |
| 4.       |                       | System of Risk Management             | To report elements of the system of risk to each | Performance and Risk  |
|          |                       |                                       | Committee Meeting                                | Manager               |
| 5.       | 28/04/16              | Corporate Investigation Team -        |  | Counter Fraud Officer |
|          | Article 9             | Fraud Annual Report 2016/17 and       |  |                       |
|          |                       | Business Plan 2017/18                 |  |                       |
|          |                       | ind Assurance –                       |  |                       |
| Internal |                       | D 6                                   | L  |                       |
| 6.       | 09/03/16              | Benefits                              | Internal Audit Plan agreed                       | Internal Auditor      |
|          | article 9             | D: 1 OI 1                             | LA PAPA  |                       |
| 7.       | 09/03/16              | Disclosure Checks                     | Internal Audit Plan agreed                       | Internal Auditor      |
|          | article 9             |                                       | LA PAPA  | I A II                |
| 8.       | 09/03/16              | Commissioning of Children's           | Internal Audit Plan agreed                       | Internal Auditor      |
|          | article 9             | Social Work Services                  | Internal Audit Dien gewood                       | Laterra al Arrelitar  |
| 9.       | 09/03/16              | Fostering and Adoption                | Internal Audit Plan agreed                       | Internal Auditor      |
| 10.      | article 9<br>09/03/16 | Allowances Transportation - Tendering | Internal Audit Plan agreed                       | Internal Auditor      |
| 10.      | article 9             | Transportation - Tendering Procedures | internal Audit Plan agreed                       | Internal Auditor      |
| Control  |                       | nd Assurance –                        |  |                       |
| Externa  |                       | iliu Assurance –                      |  |                       |
| 11.      |                       |                                       |  |                       |
|          | <br>  Environment a   | ınd Assurance –                       |  |                       |
|          | ollow Up              | III ASSII AIIOC                       |  |                       |
| 12.      | 09/03/16              | Internal Audit Recommendations        | Standing Item                                    | Internal Auditor      |
|          | Article 9             | Outstanding                           |  |                       |
| 13.      | 09/03/16              | External Audit Recommendations        | Standing Item                                    | External Auditor      |
|          | Article 11            | Outstanding                           | 2  |                       |
| Financi  | al Reporting          | 1                                     | 1  | ı                     |
| 14.      |                       |                                       |  |                       |
|          | or Money              | 1                                     | 1  | 1                     |
|          |                       |                                       |  |                       |

| No.      | <u>Minute</u> | <u>Item</u>                    | Committee decision/ | <u>Lead</u>             |
|----------|---------------|--------------------------------|---------------------|-------------------------|
|          | Reference     |                                | <u>Update</u>       | Officer(s)              |
|          |               |                                |                     |                         |
| 15.      |               | Audit Scotland Value for Money | Standing Item       | Corporate Performance & |
|          |               | National Reviews               | -                   | Transformation Manager  |
| Exempt R | Report        |                                |                     |                         |
| 16.      |               | Matters Under Investigation    | Standing Item       |                         |
|          |               | -                              |                     |                         |