

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>
FEBRUARY 2017				
Performance and Improvement				
1.	09/03/16 Article 9	Internal Audit Progress and Performance	Standing Item	Internal Auditor
2.		Internal Audit Plan 2017/18		Internal Auditor
3.		External Audit Plan 2016/17		External Auditor
Risk Management System				
4.		Review of the Risk Management System		Performance and Risk Manager
Control Environment and Assurance – Internal				
5.	09/03/16 article 9	Council Owned Land and Property	Internal Audit Plan agreed	Internal Auditor
6.	09/03/16 article 9	Compliance with Procurement related Legislation and Financial Regulations	Internal Audit Plan agreed	Internal Auditor
7.	09/03/16 article 9	Timesheets/Allowances	Internal Audit Plan agreed	Internal Auditor
8.	09/03/16 article 9	Treasury Management	Internal Audit Plan agreed	Internal Auditor
9.	09/03/16 Article 9	Cash Receipting System	Internal Audit Plan agreed	Internal Auditor
10.	09/03/16 article 9	Agency Staff	Internal Audit Plan agreed	Internal Auditor
11.	09/03/16	Primary School Visits	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			
Control Environment and Assurance – External				
12.				
Control Environment and Assurance – Audit Follow Up				
13.	09/03/16 Article 9	Internal Audit Recommendations Outstanding Pre 15/16	Standing Item	Internal Auditor
14.	09/03/16 Article 9	Internal Audit Follow Up on Recommendations from 15/16	Standing Item	Internal Auditor
Financial Reporting				
15.		Annual Accounts 2016/17 – Action Plan and Key Dates		Head of Finance
Value for Money				
16.		Audit Scotland Value for Money National Reviews		Policy Performance & Parliamentary Liaison Manager
Exempt Report				
17.		Matters Under Investigation	Standing Item	
JUNE 2017				
Performance and Improvement				
1.	09/03/16 Article 9	Internal Audit Progress and Performance	Standing Item	Internal Auditor
2.	09/03/16 Article 11	External Audit Progress and Performance	Standing Item	External Audit
3.		Government Improvement Plan		Programme Manager (Governance Review)
4.		ALEO Governance	Standing Item	Senior Democratic Services Manager
Risk Management System				
5.		System of Risk Management		Performance and Risk Manager

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
6.	28/04/16 Article 9	Corporate Investigation Team - Fraud Annual Report 2016/17 and Business Plan 2017/18		Counter Fraud Officer
Control Environment and Assurance – Internal				
7.	09/03/16 article 9	Benefits	Internal Audit Plan agreed	Internal Auditor
8.	09/03/16 article 9	Budget Setting Process	Internal Audit Plan agreed	Internal Auditor
9.	09/03/16 article 9	Disclosure Checks	Internal Audit Plan agreed	Internal Auditor
10.	09/03/16 article 9	Commissioning of Children's Social Work Services	Internal Audit Plan agreed - to be transferred into the 2018/19 Audit Plan	Internal Auditor
11.	09/03/16 article 9	Fostering and Adoption Allowances	Internal Audit Plan agreed – to be transferred into the 2018/19 Audit Plan	Internal Auditor
11.	09/03/16 article 9	Transportation - Tendering Procedures	Internal Audit Plan agreed – to be transferred into 2017/18 Audit Plan	Internal Auditor
12.	09/03/06 article 9	Vehicles and Driver Records	Internal Audit Plan agreed	Internal Auditor
13.	09/03/16 article 9	Integration of Health and Social Care	Internal Audit Plan agreed	Internal Auditor
14.	09/03/16 article 9	ALEO's	Internal Audit Plan agreed	
Control Environment and Assurance – External				
15.				
Control Environment and Assurance – Audit Follow Up				
16.	09/03/16 Article 9	Internal Audit Follow Up on Recommendations from 15/16	Standing Item	Internal Auditor
Financial Reporting				
17.		Unaudited Annual Accounts 2016/17		Head of Finance

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Value for Money				
18.		Audit Scotland Value for Money National Reviews	Standing Item	Policy Performance & Parliamentary Liaison Manager
Exempt Report				
19.		Matters Under Investigation	Standing Item	
PLEASE NOTE THAT THE WORKPLAN WILL BE FULLY POPULATED FOR SEPTEMBER ONWARDS FOLLOWING THE APPROVAL OF THE INTERNAL AUDIT PLAN FOR 2017/18				
26 SEPTEMBER 2017				
Performance and Improvement				
1.		Internal Audit Progress and Performance	Standing Item	Internal Auditor
2.		External Audit Progress and Performance	Standing Item	External Audit
3.		ALEO Governance	Standing Item	Senior Democratic Services Manager
4.		Information Governance Management	Annual Report	Information Manager
Risk Management System				
5.		System of Risk Management		Performance and Risk Manager
Control Environment and Assurance – Internal				
6.				
Control Environment and Assurance – External				
7.				
Control Environment and Assurance – Audit Follow Up				
8.		Internal Audit Follow Up on Recommendations from 15/16	Standing Item	Internal Auditor
Financial Reporting				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
9.		Audited Annual Accounts 2016/17		Head of Finance
10.		Annual Report to Members and the Controller of Audit on the 2016/17 Audit		External Audit
Value for Money				
11.				
Exempt Report				
12.		Matters Under Investigation	Standing Item	
23 NOVEMBER 2017				
Performance and Improvement				
1.		Internal Audit Progress and Performance	Standing Item	Internal Auditor
2.		External Audit Progress and Performance	Standing Item	External Audit
3.		ALEO Governance	Standing Item	Senior Democratic Services Manager
Risk Management System				
4.		System of Risk Management		Performance and Risk Manager
Control Environment and Assurance – Internal				
5.				
Control Environment and Assurance – External				
6.				
Control Environment and Assurance – Audit Follow Up				
7.		Internal Audit Follow Up on Recommendations from 15/16	Standing Item	Internal Auditor
Financial Reporting				
8.				
Value for Money				

<u>No.</u>	<u>Minute Reference</u>	<u>Item</u>	<u>Committee decision/ Update</u>	<u>Lead Officer(s)</u>
9.		Audit Scotland Value for Money National Reviews	Standing Item	Policy Performance & Parliamentary Liaison Manager
Exempt Report				
10.		Matters Under Investigation	Standing Item	