

| | A | B | C | D | E | F | G | H | I |
|----|--|--|---------------------------|----------------------|----------------------|--------------------|---------------------------|--|---|
| 1 | AUDIT, RISK & SCRUTINY COMMITTEE BUSINESS PLANNER The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year. | | | | | | | | |
| 2 | Report Title | Minute Reference/Committee Decision or Purpose of Report | Update | Report Author | Chief Officer | Directorate | Terms of Reference | Delayed or Recommended for removal or transfer, enter either D, R, or T | Explanation if delayed, removed or transferred |
| 3 | 22 February 2022 | | | | | | | | |
| 4 | Internal Audit Progress Report | To provide an update on progress for the 2020/21 and 2021/22 audits | a report is on the agenda | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 5 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations | a report is on the agenda | Jamie Dale | Governance | Commissioning | 2.3 | | |
| 6 | Internal Audit Plan 2022/25 | to present the Internal Audit Plan for 2022/25 | a report is on the agenda | Jamie Dale | Governance | Commissioning | 2.1 | | |
| 7 | Internal Audit Charter | The purpose of this report is to seek agreement for continuing use of the current Internal Audit Charter | a report is on the agenda | Jamie Dale | Governance | Commissioning | 2.1 | | |
| 8 | External Audit Strategy | to present the external audit strategy | a report is on the agenda | Michael Wilkie | Governance | Commissioning | 3.1 | | |
| 9 | Corporate Risk Register and Assurance Maps | to present the Corporate Risk Register and the Assurance Maps | a report is on the agenda | Ronnie McKean | Governance | Commissioning | 1.1 | | |
| 10 | Annual Review - Risk Appetite Statement | The purpose of this report is to present the Council's updated Risk Appetite Statement (RAS) | a report is on the agenda | Ronnie McKean | Governance | Commissioning | 1.1 | | |
| 11 | ALEO Governance Hub - Workplan and Terms of Reference | To present the ALEO Assurance Hub workplan for 2022 including the dates for reporting | a report is on the agenda | Vikki Cuthbert | Governance | Commissioning | 1.2 | | |
| 12 | Use of Investigatory Powers Annual Report | to present the annual Use of Investigatory Powers annual report | a report is on the agenda | Jess Anderson | Governance | Commissioning | 5.2 | | |
| 13 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. | | Lucy McKenzie | Customer Experience | Customer | 6.4 | R | There have been no SPSO decisions published since the last report to Committee. |
| 14 | Transformational Programme (IJB Risk Audit & Performance Committee) | To provide assurance that the IJB is continuing to make progress with delivery of its transformation agenda. | | Jamie Dale | Governance | Commissioning | 2.2 | D | In line with previous agreement between Aberdeen City Council and the IJB, the report will be presented to the next available Audit Risk & Scrutiny Committee following presentation to the IJB RAPC. |

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| 15 | Pensions System | To consider whether appropriate control is being exercised over the system used to administer the Fund, including access, contingency planning and disaster recovery, data input and that interfaces to and from other systems are accurate and properly controlled. | | Jamie Dale | Governance | Commissioning | 2.2 | R | This report is reported to the Pensions Committee therefore should be removed from this Committee. |
| 16 | School/Pupil Security | to provide assurance that the Council had adequate arrangements regarding school security. | | Jamie Dale | Governance | Commissioning | 2.2 | D | Initial delays due to covid 19 and the request to delay the audit due to lack of capacity within schools. The Service then requested the audit commence following the October break Report expected in June 2022. |
| 17 | Children with Disabilities - Contracts and Direct Payments | To obtain assurance that care is being arranged and paid for in accordance with procedure to secure best value outcomes. | | Jamie Dale | Governance | Commissioning | 2.2 | D | Delayed due to auditor illness. Report expected in June 2022. |
| 18 | Consilium System - HRA Building Maintenance System | to provide assurance over the system controls - to include access controls, system security and backups. Interfaces, business continuity and contingency plans. | | Jamie Dale | Governance | Commissioning | 2.2 | D | Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022. |
| 19 | Commissioning | Review of plans and progress with implementation of the Council's Strategic Commissioning Approach set out in the Council Delivery Plan | | Jamie Dale | Governance | Commissioning | 2.2 | D | Delayed due business auditor illness. Report expected security June 2022. |
| 20 | Capital Project Management | To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon. | | Jamie Dale | Governance | Commissioning | 2.2 | D | Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022. |
| 21 | Revenue Budget Monitoring | To ensure that robust procedures are in place for monitoring the revenue budget. | | Jamie Dale | Governance | Commissioning | 2.2 | D | Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022. |
| 22 | Review of Items Recorded as 'Missing' from Art Gallery & Museums Collections | The purpose of the Report is to provide assurance on current position in relation to items recorded as 'missing' from the Art Gallery and Museums' collection | a report is on the agenda | Helen Fothergill | City Growth | Commissioning | | | |

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| 23 | 30 June 2022 | | | | | | | | |
| 24 | Internal Audit Progress Report | To provide an update on progress for the 2020/21 and 2021/22 audits | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 25 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations | | Jamie Dale | Governance | Commissioning | 2.3 | | |
| 26 | Use of Investigatory Powers Quarterly Report | to present the quarterly use of investigatory powers report | | Jess Anderson | Governance | Commissioning | 5.2 | | |
| 27 | Annual Accounts 2021/22 | To present the unaudited annual accounts for 2021/22. | | Lesley Fullerton | Finance | Resources | | | |
| 28 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. | | Lucy McKenzie | Customer Experience | Customer | 6.4 | | |
| 29 | Payroll and HR System Amendments | To obtain assurance over the accuracy and completeness of the payroll as a result of changes to the workforce | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 30 | Internal Movement of Staff, relief staff and agency workers | To obtain assurance over adherence to procedures for internal movement of staff, use of relief pool staff and agency worker engagement procedures. | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 31 | Planning and Building Standards Fee Income | To provide assurance that there are adequate systems in place to control fee income and that they are being complied with. | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 32 | Care Management Recording and Transactions | To obtain assurance over coordination, recording and payment for care services. | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 33 | Care Establishments Financial Administration | To obtain Assurance over financial administration including payroll, timesheets and purchasing. | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 34 | IT Infrastructure Systems | To obtain assurance over the procurement and adequacy of the Council's IT Infrastructure Systems | | Jamie Dale | Governance | Commissioning | 2.2 | | |

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| 35 | Following the Public Pound | To obtain assurance that grant payments to external organisations during financial year 2021/22 comply with the Council's policy and procedure, including the Following the Public Pound Code of Practice | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 36 | Recovery Arrangements for Sundry Debt | To ensure that procedures for recovering debts are adequate, efficient and consistently applied | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 37 | Attendance Management | To obtain assurance over compliance with corporate policy and determine whether the Council's absence improvement plan is having a positive impact on attendance. | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 38 | 27 September 2022 | | | | | | | | |
| 39 | Internal Audit Progress Report | To provide an update on progress for the 2020/21 and 2021/22 audits | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 40 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations | | Jamie Dale | Governance | Commissioning | 2.3 | | |
| 41 | Internal Audit Reports | To present the completed internal audit reports | | Jamie Dale | Governance | Commissioning | | | |
| 42 | Use of Investigatory Powers Annual Report | to present the annual Use of Investigatory Powers annual report | | Jess Anderson | Governance | Commissioning | 5.2 | | |
| 43 | Information Governance Annual Report | to present the annual report for the Council's Information Governance | | Caroline Anderson | Business Intelligence and Performance Management | Commissioning | 1.3 | | |
| 44 | Annual Accounts 2021/22 | to present the audited annual accounts for 2021/22. | | Lesley Fullerton | Finance | Resources | | | |
| 45 | External Audit Annual Report | to present the external audit annual report | | Michael Wilkie | Governance | Commissioning | | | |
| 46 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. | | Lucy McKenzie | Customer Experience | Customer | 6.4 | | |
| 47 | 13 December 2022 | | | | | | | | |

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| 48 | Internal Audit Progress Report | To provide an update on progress for the 2020/21 and 2021/22 audits | | Jamie Dale | Governance | Commissioning | 2.2 | | |
| 49 | Internal Audit Follow Up on Recommendations | To provide an update on where Services are with implementing agreed recommendations | | Jamie Dale | Governance | Commissioning | 2.3 | | |
| 50 | RIPSA Quarterly Report | to present the quarterly Ripsa report | | Jess Anderson | Governance | Commissioning | 5.2 | | |
| 51 | SPSO Decisions, Inspector of Crematoria Complaint Decisions | In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle. | | Lucy McKenzie | Customer Experience | Customer | 6.4 | | |
| 52 | TBC | | | | | | | | |
| 53 | The Recruitment Process | To obtain assurance over adherence to the recruitment process, including pre-employment checks and document retention. | | Jamie Dale | Governance | Commissioning | 2.2 | D | This audit will now take place in 2022. This aligns with the availability of resources within the audit team and within the services. It will allow for effective business capacity planning, allowing the People & Organisation and Customer Experience teams, who have already supported multiple audits over the year, to successfully undertake their ongoing improvement activity and support the current increased demand from the organisation. |
| 54 | Transport Arrangements for Education and Social Care | To obtain assurance over procurement, provision and management of transport for educational and social care needs. | | Jamie Dale | Governance | Commissioning | 2.2 | | Delayed due to Auditor availability. Procurement risks are being considered under consulting work with C&PSS (see Appendix C) Report anticipated 2022 |
| 55 | Council Owned Land and Property | To review systems and procedures in place for ensuring that the Council has surety over the Land and Buildings it owns, including title. | | Jamie Dale | Governance | Commissioning | 2.2 | | Report anticipated 2022 |
| 56 | Inspections, Aids and Adaptions | To ensure that adequate control is being exercised over income and expenditure | | Jamie Dale | Governance | Commissioning | 2.2 | | Delayed due to Auditor availability. Report anticipated 2022 |

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| 57 | Financial Administration - Waste | To obtain assurance over financial administration including payroll, timesheets and purchasing. | | Jamie Dale | Governance | Commissioning | 2.2 | | Delayed due to Auditor availability. Report anticipated 2022 |