

Audit & Scrutiny Committee Work Plan 2018 - 2019

This is an outline plan to facilitate forward planning of reports to the Audit & Scrutiny Committee

Date	Report Designation	Lead Service	Regularity of occurrence/ consideration	Date of Reports to Committee Services	Additional Comment
20 March 2018					
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	23 February 2018	
	Internal Audit Reports to Audit & Scrutiny Committee 2017/18 <ul style="list-style-type: none"> • Catering Compliance with Nutritional Guidelines • Rural Resettlement Fund • Leisure Management • Earmarked Reserves 	Chief Internal Auditor	Quarterly	23 February 2018	
	Internal Audit Report Follow-up	Chief Internal Auditor	Quarterly	23 February 2018	
	Risk Management Overview	Head of Strategic Finance	Annual	23 February 2018	
	Council Performance Report – April to September	Head of Improvement & HR	Annual	23 February 2018	
	Scrutiny Framework	Chief Internal Auditor	One-Off	23 February 2018	
	External Audit Annual Plan	External Audit	Annual	23 February 2018	
	Audit Scotland – Local Government in Scotland: Financial overview 2016/17	Head of Strategic Finance	Annual	23 February 2018	
	Treasury Management Strategy Statement and Annual	Head of Strategic Finance	Annual	23 February 2018	

Audit & Scrutiny Committee Work Plan 2018 - 2019

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	Investment Strategy 2018-2019				
	Internal Audit 2018-19 Annual Plan	Chief Internal Auditor	Annual	23 February 2018	
	Year End Timetable	Head of Strategic Finance	Annual	23 February 2018	
	Internal Audit Charter and Internal Audit Manual	Chief Internal Auditor	Annual	23 February 2018	
19 June 2018					
	Council Strategic Risk Register Update	Chief Executive	Annual	25 May 2018	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	25 May 2018	
	Internal Audit Reports to Audit Committee 2017/18 <ul style="list-style-type: none"> • Street Lighting • Psychological Services • ICT – SLA and User Testing • Waste Management • Trading Standards 2018/19 <ul style="list-style-type: none"> • Community Empowerment Act • General Data Protection Regulation 	Chief Internal Auditor	Quarterly	25 May 2018	
	Internal Audit Report Follow-up	Chief Internal Auditor	Quarterly	25 May 2018	

Audit & Scrutiny Committee Work Plan 2018 - 2019

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	Internal Audit Compliance with PSIAS	Chief Internal Auditor	One-Off	25 May 2018	
	Review of Code of Corporate Governance	Governance and Risk Manager	Annual	25 May 2018	
	External Audit Interim Controls Report	External Audit	Annual	25 May 2018	
	Local Government Benchmarking Framework Report	Head of Improvement & HR	Annual	25 May 2018	
	Unaudited Financial Accounts	Head of Strategic Finance	Annual	25 May 2018	
	Local Scrutiny Plan	Head of Strategic Finance	Annual	25 May 2018	
	2018/19 Scrutiny Plan	Chief Internal Auditor	Annual	25 May 2018	
25 September 2018					
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	24 August 2018	
	Internal Audit Reports to Audit Committee 2018/19 <ul style="list-style-type: none"> • Financial Planning • Member Services • Equality & Diversity • Purchasing Cards • Environmental Services • Carefirst • Live Argyll Governance, Recording and Reporting 	Chief Internal Auditor	Quarterly	24 August 2018	

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	<ul style="list-style-type: none"> • Adult Learning 				
	Internal Audit Report Follow-up	Chief Internal Auditor	Quarterly	24 August 2018	
	Audited Financial Accounts	Head of Strategic Finance	Annual	24 August 2018	
	External Audit Annual Report	Audit Scotland	Annual	24 August 2018	
	Treasury Management Annual Assurance Report	Head of Strategic Finance	Annual	24 August 2018	
18 December 2018					
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	23 November 2018	
	Internal Audit Reports to Audit Committee 2018/19 <ul style="list-style-type: none"> • Off-Payroll Working • Housing Benefit & Council Tax Reduction • Operating Manual (Oban Airport) • Planning Fees • Marine Services (Jura Ferry) • Waste Management 	Chief Internal Auditor	Quarterly	23 November 2018	
	Internal Audit Report Follow-up	Chief Internal Auditor	Quarterly	23 November 2018	
	Draft Annual Audit Plan	Chief Internal Auditor	Annual	23 November 2018	

Audit & Scrutiny Committee Work Plan 2018 - 2019

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	VAT Update Report	Head of Strategic Finance	Annual	23 November 2018	
	Treasury Management Strategy Statement and Annual Investment Strategy 2019/20	Head of Strategic Finance	Annual	23 November 2018	
	Risk Management Overview	Head of Strategic Finance	Annual	23 November 2018	
19 March 2019					
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	22 February 2019	
	Internal Audit Reports to Audit & Scrutiny Committee 2018/19 <ul style="list-style-type: none"> • Organisational Culture • Performance Management • School Fund Governance • Self Directed Support • Early Years Provision 	Chief Internal Auditor	Quarterly	22 February 2019	
	Internal Audit Report Follow-up	Chief Internal Auditor	Quarterly	22 February 2019	
	External Audit Annual Plan	External Audit	Annual	22 February 2019	
	Internal Audit 2018-19 Annual Plan	Chief Internal Auditor	Annual	22 February 2019	
	Year End Timetable	Head of Strategic Finance	Annual	22 February 2019	
Future Reports – dates to be determined					
	2018/19 IA reports: <ul style="list-style-type: none"> • Land & Asset Disposal 	Chief Internal Auditor	Quarterly		

Audit & Scrutiny Committee Work Plan 2018 - 2019

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	<ul style="list-style-type: none">Roads Maintenance				