

Audit & Scrutiny Committee Work Plan 2020 – 2021

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

Report	Lead Service	Regularity
22 September 2020	Reports to Committee Services by 28 August 2020	
Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee <ul style="list-style-type: none"> • Legionella Improvement Plan • Social Care Contract Management • School Purchasing • System Interfaces/Reconciliations • Logical Access 	Chief Internal Auditor	Quarterly
External Audit Update Report	Audit Scotland	Quarterly
Revised 2020/21 Internal Audit Plan	Chief Internal Auditor	One Off
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Council Performance Report – October 2019 to March 2020	Head of Customer Support Services	Bi-Annual
Strategic Risk Register Update	Chief Executive	Annual
Internal Audit 2019/20 Annual Report	Chief Internal Auditor	Annual
Review of Code of Corporate Governance	Governance, Risk and Safety Manager	Annual
Corporate Complaints Annual Report 2019/20	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2019/20	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2019/20 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Trust Fund Annual Accounts	External Audit	Annual

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Best Value Report and Action Plan	Chief Executive	One Off
15 December 2020	Reports to Committee Services by 20 November 2020	
Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee <ul style="list-style-type: none"> • Oban Airport • Scottish Welfare Fund • Welfare Rights • Management of Term Contracts • LEADER • Homelessness • Special Investigation – Primary School Finances • Charging for Care (HSCP) 	Chief Internal Auditor	Quarterly
External Audit Update Report	Audit Scotland	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Economic Strategy Scrutiny Report	Audit & Scrutiny Committee Chair	One-off
Internal Audit Benchmarking	Chief Internal Auditor	Annual
2020/21 Internal Audit Plan (Draft)	Chief Internal Auditor	Annual
Corporate Complaints – Annual Report 2019/20	Governance and Risk Manager	Annual
External Audit Annual Audit Report	Audit Scotland	Annual
Audited 2019/20 Annual Accounts	Head of Financial Services	Annual
PSIAS Self-Assessment	Chief Internal Auditor	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
NFI 2018/19 Report	Chief Internal Auditor	One Off
16 March 2021	Reports to Committee Services by 19 February 2021	
Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly

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Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2020/21 <ul style="list-style-type: none"> • Capital Monitoring • Work Experience / Placements • Sickness Absence • Workforce Planning • Warden Services • Intercompany Controls / Budget Monitoring (Live Argyll) • Disaster Recovery Planning 	Chief Internal Auditor	Quarterly
External Audit Update Report	Audit Scotland	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Strategic Housing Fund Scrutiny Report	Audit & Scrutiny Committee Vice Chair	One-off
2021/22 Internal Audit Plan (Final)	Chief Internal Auditor	Annual
External Audit – 2020/21 Annual Plan	Audit Scotland	Annual
Audit Scotland Report – Financial Overview 2019/20	Head of Financial Services	Annual
2020/21 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
Treasury Management Strategy and Annual Investment Strategy	Head of Financial Services	Annual
Local Government in Scotland: Challenges and Performance 2020	Audit Scotland	Annual
15 June 2021	Reports to Committee Services by 21 May 2021	
Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee <ul style="list-style-type: none"> • Learning Disability Care Packages (HSCP) 	Chief Internal Auditor	Quarterly

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External Audit Update Report	Audit Scotland	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Out of Authority Care Placement Scrutiny Report	Audit & Scrutiny Committee Chair	One-off
Strategic Risk Register Update	Chief Executive	Annual
Internal Audit 2020/21 Annual Report	Chief Internal Auditor	Annual
Review of Code of Corporate Governance	Governance, Risk and Safety Manager	Annual
External Audit 2020/21 Management Report	Audit Scotland	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Unaudited Financial Accounts	Head of Financial Services	Annual
2021/22 Scrutiny Plan	Chief Internal Auditor	Annual
Local Government in Scotland: Challenges and Performance 2021	Audit Scotland	Annual