

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
16 March 2021	Reports to Committee Services by 19 February 2021	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
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"> • Work Experience / Placements • Management of Term Contracts 	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
Council's Best Value Action Plan	Chief Executive/Head of Customer Support Services	One-off
Waste Management	Head of Roads and Infrastructure Services	One-off
Performance Management Review Update	Head of Customer Support Services	One-off
RIPSA Annual Report	Governance and Risk Manager	Annual
Internal Audit 2021/22 Plan	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
15 June 2021	Reports to Committee Services by 21 May 2021	
Internal Audit and Counter Fraud 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	Chief Internal Auditor	Quarterly
<p>2020/21 Internal Audit Plan</p> <ul style="list-style-type: none"> • Capital Monitoring • Sickness Absence • Intercompany Controls (Live Argyll) • Charging for Non-Residential Care • Workforce Planning • Warden Services • Disaster Recovery Planning <p>2021/22 Internal Audit Plan</p> <ul style="list-style-type: none"> • Land and Asset Disposal • Purchasing Cards 		
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
Council Performance Report – October 2020 to March 2021	Head of Customer Support Services	Bi-Annual
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

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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
14 September 2021	Reports to Committee Services by 20 August 2021	
Internal Audit and Counter Fraud 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"> • Civil Contingencies • Contract Management (Roads and Amenities) • Planning Applications • Adult Protective Services • HR Project Management 	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 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
14 December 2021	Reports to Committee Services by 19 November 2021	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly

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<p>Internal Audit Reports to Audit and Scrutiny Committee</p> <ul style="list-style-type: none"> • Street Cleaning • ELC Parental Satisfaction • School Funds • Oban Airport • LEADER • Child Protective Services 	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
PSIAS Self-Assessment	Chief Internal Auditor	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Council 6-month Performance Report – April to September 2021	Chief Executive/Head of Customer Support Services	Bi-Annual
15 March 2022	Reports to Committee Services by 18 February 2022	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
<p>Internal Audit Reports to Audit and Scrutiny Committee 2022/23</p> <ul style="list-style-type: none"> • Fixed Asset register • Live Argyll Budget Monitoring • Complaints Handling • Environmental Health • ICT Remote Working 	Chief Internal Auditor	Quarterly
External Audit Update Report	Audit Scotland	Quarterly

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Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
RIPSA Annual Report	Governance and Risk Manager	Annual
Internal Audit 2022/23 Plan	Chief Internal Auditor	Annual
External Audit – 2021/22 Annual Plan	Audit Scotland	Annual
Audit Scotland Report – Financial Overview 2020/21	Head of Financial Services	Annual
2021/22 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
Treasury Management Strategy and Annual Investment Strategy	Head of Financial Services	Annual
14 June 2022	Reports to Committee Services by 20 May 2022	
Internal Audit and Counter Fraud 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"> • Education Processes • Climate Change Act 	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
Council Performance Report – October 2021 to March 2022	Head of Customer Support Services	Bi-Annual
Strategic Risk Register Update	Chief Executive	Annual
Internal Audit 2021/22 Annual Report	Chief Internal Auditor	Annual
Review of Code of Corporate Governance	Governance, Risk and Safety Manager	Annual
External Audit 2021/22 Management Report	Audit Scotland	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Unaudited Financial Accounts	Head of Financial Services	Annual
2022/23 Scrutiny Plan	Chief Internal Auditor	Annual
Local Government in Scotland: Challenges and Performance 2022	Audit Scotland	Annual