

## 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
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"> <li>• Land and Asset Disposal</li> <li>• Complaints Handling</li> <li>• LEADER</li> </ul>	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
Audit and Scrutiny Committee Annual Report	Chief Internal Auditor	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Corporate Complaints Annual Report 2020/21	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2020/21	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2020/21 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
Trust Fund Annual Accounts	External Audit	Annual
Local Government in Scotland Overview 2021	Audit Scotland	Annual
Audit Scotland Report - Digital Progress in Local Government	Head of Customer Support Services	One-off
Fraud and Irregularity 2020/21	Interim Head of Financial Services	One-off
14 December 2021	Reports to Committee Services by 19 November 2021	

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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"> <li>• Purchasing Cards</li> <li>• Child Protective Services</li> <li>• Fixed Asset Register</li> <li>• Contract Management (Roads and Amenities)</li> <li>• Street Cleaning</li> <li>• Oban Airport</li> <li>• Planning Applications</li> <li>• Live Argyll Budget Monitoring</li> </ul>	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
Community Asset Transfer Scrutiny Review	Chief Internal Auditor/Chair of Scrutiny Panel - Martin Caldwell	One-off
<b>15 March 2022</b>	<b>Reports to Committee Services by 18 February 2022</b>	
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 2022/23 <ul style="list-style-type: none"> <li>• Environmental Health</li> <li>• ICT Remote Working</li> </ul>	Chief Internal Auditor	Quarterly

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<ul style="list-style-type: none"> <li>• ELC Parental Satisfaction</li> <li>• School Funds</li> <li>• Civil Contingencies</li> <li>• Adult Protective Services</li> </ul>		
External Audit Update Report	Audit Scotland	Quarterly
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
Fly Tipping Scrutiny Review	Chief Internal Auditor/Head of Scrutiny Review Panel – Jim Lynch	One-off
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"> <li>• Education Processes</li> <li>• Climate Change Act</li> </ul>	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

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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
Local Government in Scotland: Challenges and Performance 2022	Audit Scotland	Annual
<b>XX September 2022</b>	<b>Reports to Committee Services by XX August 2022</b>	
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"> <li>• Contract Management (Roads and Amenities)</li> <li>• HR Project Management</li> <li>• Land and Asset Disposal</li> <li>• Purchasing Cards</li> <li>• Child Protective Services</li> <li>• Fixed Asset Register</li> <li>• Complaints Handling</li> </ul>	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
Audit & Scrutiny Committee Annual Report 2021/22	Chief Internal Auditor	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services	Annual
Corporate Complaints Annual Report 2021/22	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2021/22	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2021/22 Annual Report	Audit & Scrutiny Committee Chair	Annual

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Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
Trust Fund Annual Accounts	External Audit	Annual
Local Government in Scotland Overview 2022	Audit Scotland	Annual
Counter Fraud Annual Update (End of 2 year pilot)	Chief Internal Auditor	Annual