



## **REPORT TO AUDIT COMMITTEE – 19 SEPTEMBER 2019**

### **FORWARD PLANNING – UPDATED REPORTING TIMETABLE 2019/20**

#### **1 Recommendations**

**Audit Committee is recommended to:**

##### **1.1 Note the updated reporting timetable for 2019/20.**

#### **2 Discussion**

2.1 The Audit Committee has a range of delegations relating to External Audit, financial management and Internal Audit matters along with the remit to review the adequacy of, for example, policies and practice that ensure compliance with statute, directions and guidance, risk management and financial information presented to the Council. In addition, the Committee is responsible for the management of all aspects of the Council's relationship with its external auditors and reviews and approves the Council's Code of Corporate Governance and annual Self-Evaluation Report.

2.2 Following the report to Audit Committee dated December 2019 and updated May 2019, where the Committee agreed to receive regular updates to the timetable, please find an updated timetable at Appendix 1.

2.3 Committee will continue to determine other topics and reports they wish to consider throughout the year and there will be reports released by Audit Scotland or the Scottish Public Services Ombudsman that will be reported to Committee when available.

2.4 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and their comments are incorporated within the report and are satisfied that the report complies with the Scheme of Governance and relevant legislation.

#### **3 Scheme of Governance**

3.1 The Committee is able to consider/comment on this item in terms of Section G.1.1 of the List of Committee Powers in Part 2A of the Scheme of Governance as the report relates to matters delegated to the Committee.

#### **4 Implications and Risk**

4.1 An equality impact assessment is not required because this report informs the Committee of the planned reporting activity and inspection bodies and does not have a differential impact on any of the protected groups.

4.2 There are no staffing and financial implications arising directly from this report and there are no implications for the Town Centre First principle.

4.3 The following Risks have been identified as relevant to this matter on a Corporate Level:

- Reputation management – this is controlled through general policy & procedures and assured by external scrutiny bodies through the annual shared risk assessment and by Internal Audit

**Ritchie Johnson**  
**Director of Business Services**

Report prepared by David Anderson, Team Manager - Policy & Performance Team  
30 July 2019

Appendix 1

FORWARD PLANNING - 2019/20

Committee	Reports
19 September 2019	<ul style="list-style-type: none"> <li>• Audited Annual Accounts 2018/19 for Aberdeenshire Council and its Charitable Trusts</li> <li>• External Audit – Annual Report on 2018/19 Audit</li> <li>• External Audit Progress Report as at 30 September 2019</li> <li>• Audit Scotland ‘Correspondence and Whistleblowing Annual report 2018/19’</li> <li>• Audit Scotland – “Social Security: Implementing the devolved powers”</li> <li>• Audit Scotland – “Enabling digital government”</li> <li>• Internal Audit Reports</li> <li>• Annual Complaints Performance Report 2018/19</li> <li>• Forward Planning – Report Timetable 2019/20 Update</li> </ul>
31 October 2019	<ul style="list-style-type: none"> <li>• Audited Annual Accounts 2018/19 - Action Plan</li> <li>• External Audit - Audit Planning Considerations – 2019/20 Audit</li> <li>• Internal Audit Reports</li> <li>• Review of Risk Management Arrangements</li> </ul>
12 December 2019	<ul style="list-style-type: none"> <li>• Internal Audit Progress with 2019/20 Audit Plan</li> <li>• Internal Audit Reports</li> <li>• Audit Scotland - “Local Government in Scotland Financial Overview 2018/19”</li> </ul>
6 February 2020	<ul style="list-style-type: none"> <li>• Internal Audit Reports</li> <li>• Forward Planning – Report Timetable 2020/21</li> <li>• Audit Scotland – “Scotland’s City Region and Growth Deals”</li> </ul>
26 March 2020	<ul style="list-style-type: none"> <li>• Internal Audit Plan 2020/21</li> <li>• External Audit Annual Audit Plan 2019/20</li> <li>• Controller of Audit’s Annual Assurance and Risks Report on Local Government</li> <li>• Internal Audit Reports</li> </ul>
TBC May 2020	<ul style="list-style-type: none"> <li>• Internal Audit Annual Report (year) and Internal Financial Control Statement 2019/20</li> <li>• Code of Corporate Governance Self-Assessment 2019/20</li> <li>• Forward Planning – Report Timetable 2019/20 Update</li> <li>• Internal Audit Reports</li> <li>• Audit Scotland - “Local government in Scotland: Challenges and performance”</li> <li>• Audit Scotland - “Early learning and childcare: follow up”</li> </ul>

