

REPORT TO AUDIT COMMITTEE - 14 DECEMBER 2017

PROGRESS WITH ACTIONS FROM PREVIOUS AUDIT COMMITTEE MEETINGS

1 Recommendation

The Committee is recommended to:-

- 1.1 **Review, discuss and comment on the update on actions agreed at previous meetings of the Committee, as detailed in the Appendix 1 to the report.**

2 Discussion

- 2.1 This report outlines progress made with actions agreed at the meeting of the Committee which was held on 2 November, 2017.
- 2.2 Appropriate officers have provided information on progress made with agreed actions and these updates are set out in the appendix to this report.
- 2.3 The Head of Finance and the Monitoring Officer within Business Services have been consulted and have no comments to make.

3 Scheme of Governance

- 3.1 The committee is able to take a decision on this item in terms of Section G.1.1 in Part 2A of the Scheme of Governance as the committee responsible for overseeing the Council's financial management and internal audit function.

4 Implications and Risk

- 4.1 An equality impact assessment is not required because the reason for this report is to provide an update to Committee on outstanding actions and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2 There are no staffing or financial implications arising as a result of this report.
- 4.3 The following Risks have been identified as relevant to this matter on a Corporate Level: ACORP009 Operational Risk Management – review of previous actions ensures that areas highlighted by the Committee for attention are appropriately addressed.

Ritchie Johnson
Director of Business Services

Report by Samantha Rawlins, Committee Officer
Date: 27 November, 2017

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 27 NOVEMBER, 2017

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
1.	Progress with Actions from Previous Scrutiny and Audit Committee Meetings	2 November, 2017	<p>Request that the Committee receives the Annual Fraud Report</p> <p>1719 Information Technology in Schools</p> <p>Request that the Committee receives the report, once ECS have received the report in December, following the completion of the away day.</p> <p>All members of the Audit Committee to be invited to attend the away day.</p> <p>1808 Primary School Visits</p> <p>Request that ECS Committee consider undertaking Stage 1 of the Committee Review Process in relation to the issues raised around the systems and processes used for procurement</p>	<p>Business Services</p> <p>Education and Children's Services</p> <p>Education and Children's Services</p>	<p>Report will come forward to Committee following the publication of Audit Scotland's National Fraud Initiative report.</p> <p>Date agreed as 10th January and awaiting confirmation of number of spaces available.</p> <p>The referral to ECS for a stage 1 scrutiny report on primary school visits is being scheduled for the ECS December meeting, as there wasn't enough time to take it to the ECS meeting of 12 October, 2017. The report will ask the committee to consider and decide if it wishes a stage 1 report, which</p>

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			within schools and report back to the Audit Committee.		would then be brought to the next ECS meeting.
2.	Internal Audit Reports (Public)	2 November, 2017	1362 Building Maintenance Stores With regard to the matters that have been raised, request that a note on the process is provided to the Committee.	Business Services	Any matter concerning alleged inappropriate activity by any staff member in relation to use of material either in stores or as a result of housing modernisation/improvement works should be notified to the appropriate Director who shall arrange for that to be investigated.
3.	Aberdeenshire Health and Social Care Partnership Internal Audit Report	2 November, 2017	With regard to the budgeting framework, to request that it is explored whether the Housing and IJB budgets could be brought together.	Legal & Governance	Briefing note issued, via ward pages, to all members of the Committee, 27 November, 2017.
4.	Off-payroll Working Changes to IR35	2 November, 2017	Request that the process in place to determine the status, in relation to IR35, prior to contract commencement, is shared with the Committee.	HR & OD	Interim HR Transactional Manager The process flow chart will be available by the end of January, 2018.