

REPORT TO AUDIT COMMITTEE – 21 MARCH 2018

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 31 January, 2018.
- 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

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 12 FEBRUARY, 2018

	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	31 January, 2018	<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</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. The report will be available to Audit Scotland in June 2018, and will then be brought to the following meeting of the Audit Committee.</p> <p>The away day took place on 10 January, 2018, with the subsequent stage 1 report being on the agenda of ECS on 22 March, 2018, with the instruction to report to Audit Committee on 24 May, 2018.</p> <p>The referral to ECS to consider a stage 1 scrutiny report on primary school visits was accepted at the ECS December meeting. The</p>

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			<p>the Committee Review Process in relation to the issues raised around the systems and processes used for procurement within schools and report back to the Audit Committee.</p>		<p>outcome report will be brought to the meeting of ECS in March, which will allow members and officers to provide a comprehensive report.</p>
2.	Internal Audit Reports (Public)	31 January, 2018	<p>1745 Payroll System and Processes</p> <p>Request that regular updates are received.</p> <p>1827 PFI/PPP Schools</p> <p>Request that a report on the position of Aberdeenshire's PFI/PPP schools contracts, including contract timescales and benefits, is brought to the Committee.</p> <p>1712 Data Protection</p> <p>Request that an update is brought to the Audit Committee meeting in March, 2018.</p>	<p>Business Services</p> <p>Finance</p> <p>HR & OD</p>	<p>Noted.</p> <p>Report is on the agenda of this meeting.</p> <p>A verbal update will be provided to the meeting on 21 March 2018.</p>

Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
		<p>1819 Climate Change</p> <p>Request that training sessions to inform Councillors of the Climate Change Action Plan are arranged through the Sustainability Committee.</p>	<p>Economic Development</p>	<p>The Sustainability Committee was asked to consider options for training sessions to inform Councillors of the Climate Change Action Plan at the Sustainability Committee meeting on 28 February, 2018 (Item 10). It was agreed that informal seminars for each of the Area Committees be delivered on the Climate Change Action Plan and all of the work with Sustainability and Climate Change across the Council (Carbon Budget etc.).</p>
		<p>1829 Homeless Persons Budget</p> <p>Request that an update is provided, via Ward Pages, regarding the Housing strategy for the provision of alternative options to reduce reliance on bed and breakfast establishments.</p>	<p>Housing</p>	<p>Information Bulletin was issued on 26 February, 2018</p>
		<p>Request that an update is provided, via Ward Pages, regarding progress with setting up a framework of bed and breakfast providers.</p>	<p>Procurement</p>	<p>To be uploaded to Ward Pages by 21 March 2018.</p>

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			<p>1831 – Pensions</p> <p>In respect of ICT, a level of training is required so Councillors can fully understand how the ICT works.</p> <p>1834 – Councillors Induction and Training</p> <p>Request that Councillors are involved in determining the process of establishing their PDP requirements to ensure that they add value.</p> <p>Request that a circular detailing mandatory training is issued to all Councillors.</p>	<p>Business Services</p> <p>Business Services</p>	<p>This will be taken forward through the Continuing Professional Development Sub-Group.</p> <p>This will be taken forward through the Continuing Professional Development Sub-Group.</p> <p>This work is underway and will be issued by the end of March 2018.</p>
3.	Off-payroll Working Changes to IR35	14 December, 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	The process flow chart will be available by 21 March 2018.
4.	Internal Audit Reports (Exempt)	31 January, 2018	1555 – Travel and Subsistence	Business Services	SLT agreed to implement the “excess commute” provision for all staff, subject to LNCT approval, from April 2018 or as soon as possible thereafter.

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			1720 – Creditors Payments Request that update is issued, via Ward Pages, at the conclusion of SLT today.	Business Services	A written update is provided as part of the updates on the progress with Internal Audit recommendations.

