

REPORT TO AUDIT COMMITTEE –5 JULY 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 Appendix 1 to the report.

2 Discussion

- 2.1 This report outlines progress made with actions agreed at the meeting of the Committee held on 24 May, 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

Report by Jan McRobbie, Committee Officer
Date:30 May, 2018

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 28 JUNE, 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	21 March, 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 E&CS 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>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. Report on agenda??</p> <p>Reported to Audit Committee on 24 May, 2018, following Education & Children's Services of 17 May. Agreed not to instruct a Stage 1 Report.</p> <p>ECS on 22 March, 2018 agreed to take no further action following consideration of Stage 1 Report.</p>

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
			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 within schools and report back to the Audit Committee.		Audit Committee agreed to defer consideration of Stage 2 of the Committee Review Process until the conclusion of the next Primary School Audit.
2.	Internal Audit Reports (Public)	21 March, 2018	1816 Health and Safety - SSERC Request that regular updates are received. 1833 – Secondary Schools Request be submitted to ECS Committee that the Committee conduct a Committee Review Process in respect of this matter.	ECS Business Services ECS	Briefing note to be provided to Committee on use of radioactive materials as part of the secondary school curriculum. Note provided via Ward Pages 28 May, 2018. Note ECS Committee on 17 May, 2018 agreed to review, with Stage 1 Report to be submitted to meeting on 30 August, 2018.
3.	Public Private Partnership Projects	21 March, 2018	Director of Business Services to review and report in terms of Best Value, following the conclusion of the current financial year.	Business Services	Report on agenda July, 2018

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
4	External Audit - Annual Audit Plan	21 March, 2018	Director of Business Services to arrange a 'workshop' session for the Committee before the next meeting on 24 May, 2018. The workshop to include External Audit and refocus the role and remit of the Committee.	Business Services	Took place on 4 May, 2018. Information from the workshop circulated to all members not in attendance.
5.	Code of Corporate Governance	24 May, 2018	Agreed that a final report on the Code should be submitted to the Committee meeting in July, after a briefing session had taken place for members of the Committee.	Business Services	Briefing session held 25 June, 2018
6.	Audit Scotland – “Local Government in Scotland; Performance and Challenges, 2018”	24 May, 2018	Instructed officers to arrange a session for members on the use of the scrutiny toolkit, at the end of the July meeting of the Committee.	Business Services	Briefing session to be held on 5 July, 2018.