

REPORT TO AUDIT COMMITTEE –20 SEPTEMBER, 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 5 July, 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:9 July, 2018

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 5 JULY, 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>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 within schools and report back to the Audit Committee.</p>	<p>Business Services</p> <p>Education and Children's Services</p>	<p>Audit Scotland's National Fraud Initiative report published July 2018 and will be reported to September, 2018 meeting of the Audit Committee.</p> <p>ECS on 22 March, 2018 agreed to take no further action following consideration of Stage 1 Report. Audit Committee agreed to defer consideration of Stage 2 of the Committee Review Process until the conclusion of the next Primary School Audit.</p>
2.	Internal Audit Reports (Public)	21 March, 2018	<p>1816 Health and Safety - SSERC</p> <p>Request that regular updates are received.</p> <p>1833 – Secondary Schools</p>	<p>ECS</p> <p>Business Services ECS</p>	<p>Arising from briefing note May 2018, additional information to be provided via ward pages on recording and monitoring.</p> <p>On agenda for September 2018 meeting.</p>

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
			Request be submitted to ECS Committee that the Committee conduct a Committee Review Process in respect of this matter.		
3.	Internal Audit report	05 07 2018	<p>4.2 – System Recovery – Information to be provided to Members on system update – to be completed by 30 May;</p> <p>4.3 – Joint Equipment Store – Report Stage 1 to Committee 1 November, 2018, preceded by site visit for Members;</p> <p>1737 – Lone Working – Briefing to be provided to Members on current support processes/procedures;</p> <p>1809 – Commercial & Procurement Services Training - Update to September meeting of Committee on roll out/uptake</p> <p>1631 – GDPR training – Update to September meeting on compliance.</p>	<p>Business Services</p> <p>Business Services / Aberdeenshire Health and Social Care Partnership</p> <p>Business Services</p> <p>Business Services</p> <p>Business Services</p> <p>Business Services</p>	<p>All the recommendations associated with the Systems Recovery Audit have now been completed.</p> <p>Date for visit being confirmed – verbal update to be provided at Committee.</p> <p>Verbal update on progress to date to be provided at Committee.</p> <p>An update is provided in the body of the Internal Audit Report (public) on this agenda.</p> <p>88% of staff have completed the training (11,556 out of 13,116). 91% of Councillors have completed it (64 out of 70).</p>

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
4	Unaudited Accounts – Council and Trusts	5 July, 2018	Engagement Exercise 20 August and Workshop Session	Business Services	Completed
5.	External Audit – Progress Report	5 July, 2018	Populated action plan (lead officers and timescales) to be reported to Committee September, 2018.	External Audit/ Business Services	On agenda for September meeting
6.	Internal Audit Private Report	5 July, 2018	Creditor Payments (1720/1615) – to be updated and Members briefed via Ward Pages.	Business Services	Update is provided in the body of the Internal Audit Report (private) on this agenda. Information has been placed on Ward Pages.

