



## REPORT TO AUDIT COMMITTEE – 13 DECEMBER 2018

### FORWARD PLANNING – REPORT TIMETABLE 2019/20

#### 1 Recommendations:

**Audit Committee is recommended to:**

- 1.1 **Confirm the proposed reporting timetable for 2019/20; and**
- 1.2 **Agree to receive regular updates to the timetable.**

#### 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 A forward plan identifying when in the year reports are likely to be presented to the Committee for consideration has been drafted and is attached as 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 Risk and Implications

- 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 as a direct result of this report.
- 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 Amanda Roe, Service Manager - Policy, Performance & Improvement Team  
14 November 2018

## Forward Planning – 2019/2020

Committee	Reports
31 January 2019	<ul style="list-style-type: none"> <li>• Audit Scotland ‘Correspondence and Whistleblowing Annual report 2017/18’</li> <li>• Internal Audit Reports</li> </ul>
20 March 2019	<ul style="list-style-type: none"> <li>• Internal Audit Plan 2019/20</li> <li>• External Audit Annual Audit Plan 2018/19</li> <li>• Audit Scotland ‘Local Government in Scotland Financial Overview 2017/18.’</li> <li>• Audit Scotland ‘Housing Benefit Performance audit: annual update 2018’</li> <li>• Controller of Audit’s Annual Assurance and Risks Report on Local Government</li> <li>• Internal Audit Reports</li> </ul>
23 May 2019	<ul style="list-style-type: none"> <li>• Internal Audit Annual Report and Internal Financial Control Statement 2018/19</li> <li>• Audit Scotland ‘Local Government in Scotland: Performance and Challenges 2019</li> <li>• Audit Scotland ‘Health and social care integration’</li> <li>• National Scrutiny Plan for Local Government 2019/20</li> <li>• External Audit Progress Report as at 30 April 2019</li> <li>• Code of Corporate Governance Self-Assessment 2018/19</li> <li>• Internal Audit Reports</li> <li>• Forward Planning – Report Timetable 2019/20 Update</li> </ul>
4 July 2019	<ul style="list-style-type: none"> <li>• Unaudited Annual Accounts 2018/19 for Aberdeenshire Council and its Charitable Trusts</li> <li>• Interim Report on the 2018/19 Audit – Report by the External Auditor</li> <li>• External Audit Progress Report at 30 June 2019 Internal Audit Reports</li> <li>• Internal Audit Reports</li> </ul>
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> </ul>

	<ul style="list-style-type: none"> <li>• Internal Audit Reports</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>• Annual Information Governance Review Report 2018/19</li> <li>• Annual Complaints Performance Report 2018/19</li> <li>• External Audit - Audit Planning Considerations – 2019/20 Audit</li> <li>• Internal Audit Reports</li> </ul>
12 December 2019	<ul style="list-style-type: none"> <li>• Internal Audit Progress with 2019/20 Audit Plan</li> <li>• Review of Risk Management Arrangements</li> <li>• Internal Audit Reports</li> </ul>
6 February 2020	<ul style="list-style-type: none"> <li>• Internal Audit Reports</li> <li>• Forward Planning – Report Timetable 2020/21</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>• Audit Scotland ‘Local Government in Scotland Financial Overview 2018/19.’</li> <li>• Controller of Audit’s Annual Assurance and Risks Report on Local Government</li> <li>• Internal Audit Reports</li> </ul>