



REPORT TO AUDIT COMMITTEE – 31 JANUARY, 2019

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 13 December, 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 N David, Snr Committee Officer
Date: 18 January, 2019

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 13 DECEMBER, 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	1808 Primary School Visits Request that Education and Children's Services Committee (ECS) 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.	Education and Children's Services (ECS)	ECS Committee 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.
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	Arising from briefing note May 2018, additional information to be provided by the Service via Ward Pages as a consultation document on recording and monitoring. ECS Committee on 30 August, 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.

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
3.	Audited Annual Accounts 2017/18 for Aberdeenshire Council and Its Charitable Trusts	20 September 2018	To approve the detailed action plan contained within the Independent Auditor's Report and that a report on progress towards achieving the actions be presented to Audit Committee on 20 March, 2019;	Business Services	Process until the conclusion of the next Primary School Audit. Progress will be monitored and reported back as per the agreed timeline.
4.	Audit Scotland – National Fraud Initiative in Scotland 2016/17	20 September 2018	That the Committee be involved in the self-appraisal checklist at an appropriate time.	Business Services	Working through this process, part of which is agreeing a timeline for Audit Committee's involvement.
5.	Internal Audit Reports (Public)	1 November 2018	(1) 1832 – Mobile Phones Contract – confirm to members if meeting with service provider to agree use of remedial fund took place and if agreement reached.	Business Services	Confirmed with Vodafone that Remedial Fund related to a contract arrangement, which ceased in March, is no longer available to the Council. New mobile telephony contract expected to be awarded in early 2019.

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
6.	Internal Audit Reports (Public)	13 December 2018	<p>(1) 1810 – Development session on tendering. Procurement and contract management following future meeting.</p> <p>(2) 1849 – Hard FM Contract - Report to next meeting on information provided to Communities Committee and Business Services Committee.</p> <p>(3) 1702 – Development session after a future meeting on Disclosure Scotland Checks, Briefing note to be issued in the meantime on current position.</p> <p>(4) 1834 – Councillors' Induction - Update to be provided for next meeting.</p> <p>(5) 1816 – Radioactive leak testing – completed – evidence to be provided to Committee.</p>	<p>Business Services</p> <p>Business Services</p> <p>Business Services</p> <p>Business Services</p> <p>Business Services</p> <p>Education and Children's Services</p>	<p>Plan to hold this session at the conclusion of the 20 March Audit Committee meeting.</p> <p>Report on agenda.</p> <p>Full briefing issued to Committee members on Ward pages 11 January. Committee to confirm if development session still required.</p> <p>Verbal update to be provided at Committee on 31 January.</p> <p>Completed in every secondary school, apart from one & the testing there is imminent.</p>
7.	Audit Scotland – Community	13 December 2018	Director of Business Services to provide copy of report to Chief	Business Services	Completed.

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
	Planning: An Update Impact Report		Officer, Aberdeenshire Health and Social Care Partnership and Director of ECS		
8.	Audit Scotland – Withdrawal from the EU: Key Audit Issues	13 December 2018	Briefing to Group Leaders from Director of Business Services in the New Year.	Business Services	This work is in progress.
9.	Internal Audit Reports (exempt)	13 December 2018	AW1802 - Workshop/ Development Session on fraud matters to be arranged by Director of Business Services.	Business Services	Verbal update to be provided to Committee on 31 January.

