

**REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE  
– 23 JUNE 2021**

**AUDIT COMMITTEE BUSINESS PLANNER**

**1 Recommendation**

**1.1 The Committee is recommended to review and comment on the draft business planner for the Committee.**

**2 Background / Discussion**

2.1 At the Audit Committee meeting of 9<sup>th</sup> December 2020 the Committee agreed to the adoption of a business planner. The business planner provides a forward look to the work plan of the Committee.

2.2 The Committee agreed that the business planner should be reviewed at each meeting of the Committee and updated on a rolling basis after each meeting.

2.3 The workplan contained in the business planner covers:

- Standing Items (Action Log, Business Planner, Internal Audit update).
- Items that need to be considered at a particular point in the year (e.g. Annual Accounts review and approval, External Audit report).
- One off items that can be scheduled at any point in the year (e.g. relevant national reports, review of remit, review of risk register).

There is still sufficient flexibility in the forward workplan for the Committee to include any specific reviews or ad hoc pieces of work that may be instructed.

**3 Equalities, Staffing and Financial Implications**

3.1 An equality impact assessment is not required because the reason for this report is for the Committee to agree its own business planner.

3.2 There are no staffing and financial implications arising as a direct result of this report.

**Alan Sharp**  
**Chief Finance Officer**

Appendix 1

AUDIT COMMITTEE BUSINESS PLANNER						
The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year.						
Date Created	Report Title	Minute Reference/Committee Decision or Purpose of Report	Report Number	Report Author	Lead Officer / Business Area	Update/ Status (RAG)
<b>23 June 2021</b>						
Standing Item	Review of Action Log	Follow Up on Previous Actions		Alan Sharp	Chief Finance Officer	
Standing Item	Business Planner	Review of Business Planner		Alan Sharp	Chief Finance Officer	
Standing Item	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Colin Harvey	Chief Internal Auditor	
	Internal Audit Annual Report	Annual Report from Chief Internal Auditor		Colin Harvey	Chief Internal Auditor	
	Progress Report on the 2020/21 External Audit	Update on External Audit for 2020/21		Anne MacDonald	External Auditor	
	Annual Governance Statement 2020/21	Review and agreement of Annual Governance Statement		Alan Sharp	Chief Finance Officer	
	Unaudited Accounts for 2020/21	Review of Unaudited Annual Accounts		Alan Sharp	Chief Finance Officer	
	Review of Strategic Planning Arrangements	Update to Committee on Strategic Planning Arrangements		Janine Howie	Acting Partnership Manager - Business Services	

29 September 2021						
Standing Item	Review of Action Log	Follow Up on Previous Actions		Alan Sharp	Chief Finance Officer	
Standing Item	Business Planner	Review of Business Planner		Alan Sharp	Chief Finance Officer	
Standing Item	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Colin Harvey	Chief Internal Auditor	
	Audited Annual Accounts	Review and sign off the Annual Accounts for 2020/21		Alan Sharp	Chief Finance Officer	
	Report by the External Auditor	Consideration of External Audit Report		Anne MacDonald	External Auditor	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Alan Sharp	Chief Finance Officer	
Standing Item	Review of relevant Audit Scotland reports	Good practice to see national position		Alan Sharp	Chief Finance Officer	
03 November 2021						
Standing Item	Review of Action Log	Follow Up on Previous Actions		Alan Sharp	Chief Finance Officer	
Standing Item	Business Planner	Review of Business Planner		Alan Sharp	Chief Finance Officer	
Standing Item	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Colin Harvey	Chief Internal Auditor	
	Health & Sport Committee Report - Look Forward to Scottish Budget	Consideration of any relevant issues for Aberdeenshire IJB		Alan Sharp	Chief Finance Officer	
Standing Item	Review of relevant Audit Scotland reports	Good practice to see national position		Alan Sharp	Chief Finance Officer	

**XX February 2022 (TBC)**

Standing Item	Review of Action Log	Follow Up on Previous Actions		Alan Sharp	Chief Finance Officer	
Standing Item	Business Planner	Review of Business Planner		Alan Sharp	Chief Finance Officer	
Standing Item	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Colin Harvey	Chief Internal Auditor	
	Aberdeenshire IJB Internal Audit Plan	Consideration of Internal Audit Plan		Colin Harvey	Chief Internal Auditor	
	Review of Risk Register & Wider Risk Management Process	Update to Committee on IJB arrangements for managing risk		Janine Howie	Acting Partnership Manager - Business Services	
	Update on Annual Governance Statement Action Plan	To provide the Committee with assurance on progress against the agreed Action Plan		Alan Sharp	Chief Finance Officer	
	External Audit - Draft Annual Audit Plan 2021/22	Outline of External Audit Plan 2021/22		Anne MacDonald	External Auditor	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Alan Sharp	Chief Finance Officer	
Standing Item	Review of relevant Audit Scotland reports	Good practice to see national position		Alan Sharp	Chief Finance Officer	

XX June 2022 (TBC)						
Standing Item	Review of Action Log	Follow Up on Previous Actions		Alan Sharp	Chief Finance Officer	
Standing Item	Business Planner	Review of Business Planner		Alan Sharp	Chief Finance Officer	
Standing Item	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Colin Harvey	Chief Internal Auditor	
	Internal Audit Annual Report	Annual Report from Chief Internal Auditor		Colin Harvey	Chief Internal Auditor	
	Progress Report on the 2021/22 External Audit	Update on External Audit for 2021/22		Anne MacDonald	External Auditor	
	Annual Governance Statement 2021/22	Review and agreement of Annual Governance Statement		Alan Sharp	Chief Finance Officer	
	Unaudited Accounts for 2021/22	Review of Unaudited Annual Accounts		Alan Sharp	Chief Finance Officer	
	Review of Strategic Planning Arrangements	Update to Committee on Strategic Planning Arrangements		Janine Howie	Acting Partnership Manager - Business Services	
Standing Item	Review of relevant Audit Scotland reports	Good practice to see national position		Alan Sharp	Chief Finance Officer	