

REPORT TO AUDIT COMMITTEE – 16 SEPTEMBER 2021

FORWARD PLANNING – UPDATED REPORTING TIMETABLE 2021/22

1 Reason for Report / Summary

- 1.1 The report contains the updated timetable for 2021/22 for reporting to Audit Committee.

2 Recommendation

The Committee is recommended to:

- 2.1 Consider and comment on the updated reporting timetable for 2021/22.**

3 Purpose and Decision Making Route

- 3.1 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.

4 Discussion

- 4.1 Following the report to Audit Committee dated February 2021, where the committee agreed to receive regular updates to the timetable, please find an updated timetable at Appendix 1.
- 4.2 Appendix 2 shows planned publication dates (where available) for reports and planned audit work by Audit Scotland. Committee previously agreed that due to the volume of reports from Audit Scotland, there is not capacity for Committee to receive all summarised reports from the Business Strategy team and that most of these reports will be in the form of summaries in bulletins. Bulletin summaries will be posted on Ward Pages, however committee members may wish to consider other methods of receiving these.
- 4.3 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.

5 Council Priorities, Implications and Risk

5.1 This report helps to deliver all Council priorities detailed below:

Pillar	Priority
<i>Our People</i>	<i>Education Health & Wellbeing</i>
<i>Our Environment</i>	<i>Infrastructure Resilient Communities</i>
<i>Our Economy</i>	<i>Economy & Enterprise Estate Modernisation</i>

5.2 The table below shows whether risks and implications apply if the recommendations are agreed.

Subject	Yes	No	N/A
Financial			x
Staffing			x
Equalities and Fairer Duty Scotland			x
Children and Young People's Rights and Wellbeing			x
Climate Change and Sustainability			x
Health and Wellbeing			x
Town Centre First			x

5.3 There are no staffing or financial implications from this report.

5.4 An integrated 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 groups with protected characteristics, on socio-economic inequalities, on children's rights and wellbeing, on climate change and sustainability, on health and wellbeing, or on town centres.

5.5 The following Risks have been identified as relevant to this matter on a Corporate Level:

- ACORPP006 - 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 [Corporate Risk Register](#)

There are no risks that have been identified as relevant to this matter on a Strategic Level.

6 Scheme of Governance

- 6.1 The Head of Finance and Monitoring Officer within Business Services have been consulted in the preparation of this report and had no comments to make and are satisfied that the report complies with the Scheme of Governance and relevant legislation.
- 6.2 The Committee is able to consider and 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.

Ritchie Johnson, Director of Business Services

Report prepared by Erin Wood, Policy Officer – Business Strategy Team
6 August 2021

List of Appendices

Appendix 1 – Forward Planning Timetable Update
Appendix 2 – Planned Work in 2021/22

Appendix 1 – Forward Planning Timetable Update

Committee	Reports	Author
16 September 2021	<ul style="list-style-type: none"> • Unaudited Annual Accounts 2020/21 for Aberdeenshire Council and its Charitable Trusts • External Audit Progress Report as at 30 September 2021 • Internal Audit Progress with 2020/21 and 2021/22 Audit Plan • Aberdeenshire Council's Annual Whistleblowing report • SPSO Annual Complaints Performance Report • Internal Audit Reports • Forward Planning – Report Timetable 2021/22 Update • Data Protection Officer's Annual Report • Corporate Improvement Plan Quarterly Update • Corporate Governance Framework – Self-evaluation model 	<p>Head of Finance / Strategic Finance Manager</p> <p>Anne MacDonald, Senior Audit Manager, Audit Scotland</p> <p>Colin Harvey, Chief Internal Auditor</p> <p>Ruth O'Hare, Legal and People</p> <p>Michelle Milne, Service Manager (Customer Services)</p> <p>Colin Harvey, Chief Internal Auditor</p> <p>Erin Wood, Business Strategy Team</p> <p>Andrew Lawson, Principal Information Governance Officer</p> <p>Fiona McCallum, Business Strategy Manager</p> <p>Fiona McCallum, Business Strategy Manager</p>
4 November 2021	<ul style="list-style-type: none"> • Audited Annual Accounts 2020/21 for Aberdeenshire Council and its Charitable Trusts 	<p>Head of Finance / Strategic Finance Manager</p>

	<ul style="list-style-type: none"> • External Audit – Annual Report on 2020/21 Audit • Internal Audit Reports • Corporate Improvement Plan update 	<p>Anne MacDonald, Senior Audit Manager, Audit Scotland</p> <p>Colin Harvey, Chief Internal Auditor</p> <p>Fiona McCallum, Business Strategy Manager</p>
16 December 2021	<ul style="list-style-type: none"> • Internal Audit Progress with 2020/21 and 2021/22 Audit Plan • Register of breaches of Financial Regulations • Review of Risk Management Arrangements • Internal Audit Reports • Corporate Improvement Plan Quarterly Update 	<p>Colin Harvey, Chief Internal Auditor</p> <p>Colin Harvey, Chief Internal Auditor</p> <p>Mhairi McCowan, Risk and Resilience Manager</p> <p>Colin Harvey, Chief Internal Auditor</p> <p>Fiona McCallum, Business Strategy Manager</p>
17 February 2022	<ul style="list-style-type: none"> • Internal Audit Reports • Corporate Improvement Plan Quarterly Update • Forward Planning – Report Timetable 2022/23 	<p>Colin Harvey, Chief Internal Auditor</p> <p>Fiona McCallum, Business Strategy Manager</p> <p>Erin Wood, Business Strategy Team</p>

31 March 2022	<ul style="list-style-type: none">• Internal Audit Reports• Internal Audit Plan 2022/23 and Internal Audit Charter• Corporate Improvement Plan Quarterly Update	Colin Harvey, Chief Internal Auditor Colin Harvey, Chief Internal Auditor Fiona McCallum, Business Strategy Manager
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Appendix 2

Audit Scotland Reports – Planned Work in 2021/22

Reports are summarised into Bulletins and posted in the Ward Pages Library.

Audit Scotland Report	Planned Publication Date
Fraud and Irregularity 2020/21	July 2021
Community Justice: Sustainable Alternatives to Custody	July 2021
Climate Change Roundtable	July 2021
The Impact of Covid on Scottish Councils' Benefit Services	2 September 2021
Tracking the Implications of Covid-19 on Scotland's Public Finances	September 2021

Planned Audit Work in 2021/22 – no estimated publication date*
Theme: Economic Recovery and Growth
Infrastructure Investment Plan and Strategic Capital Investment
Economic Recovery
Theme: Governance and Accountability
Reviewing Scotland's financial response to the Covid-19 pandemic
Tracking the implications of Covid-19 on Scotland's public finances
Risk & issues facing Scottish public sector
Data governance and ethics
Theme: Policy Priorities and Commitments
Vaccinations
Community Empowerment

*Dates will be confirmed in due course