

REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 7 DECEMBER 2022

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 9th 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.

Chris Smith
Chief Finance and Business Officer

25 November 2022

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)
March 2023						
Standing Item	Review of Action Log	Follow Up on Previous Actions		Chris Smith	Chief Finance and Business Officer	
Standing Item	Business Planner	Review of Business Planner		Chris Smith	Chief Finance and Business Officer	
	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Jamie Dale	Chief Internal Auditor	
	Aberdeenshire IJB Internal Audit Plan	Consideration of Internal Audit Plan		Jamie Dale	Chief Internal Auditor	
	Update on Annual Governance Statement Action Plan	To provide the Committee with assurance on progress against the agreed Action Plan		Chris Smith	Chief Finance and Business Officer	
	Presentation on Priority Area	To provide the Committee with an update on a Priority Area		Chris Smith	Chief Finance and Business Officer	

	External Audit - Draft Annual Audit Plan 2022/23	Outline of External Audit Plan 2022/23		TBC	External Auditor	
	IJB Risk Assurance Group Update	To update the Committee on the work of the IJB Risk Assurance Group		Chris Smith	Chief Finance and Business Officer	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Chris Smith	Chief Finance and Business Officer	
	Review of relevant Audit Scotland reports	Good practice to see national position		Chris Smith	Chief Finance and Business Officer	

July 2023

Standing Item	Review of Action Log	Follow Up on Previous Actions		Chris Smith	Chief Finance and Business Officer	
Standing Item	Business Planner	Review of Business Planner		Chris Smith	Chief Finance and Business Officer	
	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Jamie Dale	Chief Internal Auditor	
	Internal Audit Annual Report	Annual Report from Chief Internal Auditor		Jamie Dale	Chief Internal Auditor	
	Presentation on Priority Area	To provide the Committee with an update on a Priority Area		Chris Smith	Chief Finance and Business Officer	

	Progress Report on the 2022/23 External Audit	Update on External Audit for 2022/23		TBC	External Auditor	
	Annual Governance Statement 2022/23	Review and Agreement of Annual Governance Statement		Chris Smith	Chief Finance and Business Officer	
	Unaudited Annual Accounts for 2022/23	Review of Unaudited Annual Accounts for 2022/23		Chris Smith	Chief Finance and Business Officer	
	Review of Strategic Planning Arrangements	Update to Committee on Strategic Planning Arrangements		Chris Smith	Chief Finance and Business Officer	
	IJB Risk Assurance Group Update	To update the Committee on the work of the IJB Risk Assurance Group		Chris Smith	Chief Finance and Business Officer	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Chris Smith	Chief Finance and Business Officer	
	Review of relevant Audit Scotland reports	Good practice to see national position		Chris Smith	Chief Finance and Business Officer	

October 2023

Standing Item	Review of Action Log	Follow Up on Previous Actions		Chris Smith	Chief Finance and Business Officer	
Standing Item	Business Planner	Review of Business Planner		Chris Smith	Chief Finance and	

					Business Officer	
	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Jamie Dale	Chief Internal Auditor	
	Audited Annual Accounts	Review and sign off the Annual Accounts for 2022/23		Chris Smith	Chief Finance and Business Officer	
	Report by the External Auditor	Consideration of External Audit Report		TBC	External Auditor	
	Presentation on Priority Area	To provide the Committee with an update on a Priority Area		Chris Smith	Chief Finance and Business Officer	
	IJB Risk Assurance Group Update	To update the Committee on the work of the IJB Risk Assurance Group		Chris Smith	Chief Finance and Business Officer	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Chris Smith	Chief Finance and Business Officer	
	Review of relevant Audit Scotland reports	Good practice to see national position		Chris Smith	Chief Finance and Business Officer	

December 2023

Standing Item	Review of Action Log	Follow Up on Previous Actions		Chris Smith	Chief Finance and Business Officer	
---------------	----------------------	-------------------------------	--	-------------	------------------------------------	--

Standing Item	Business Planner	Review of Business Planner		Chris Smith	Chief Finance and Business Officer	
	Internal Audit Report	Consideration of Completed Internal Audit Reports & Overdue Recommendations		Jamie Dale	Chief Internal Auditor	
	Presentation on Priority Area	To provide the Committee with an update on a Priority Area		Chris Smith	Chief Finance and Business Officer	
	IJB Risk Assurance Group Update	To update the Committee on the work of the IJB Risk Assurance Group		Chris Smith	Chief Finance and Business Officer	
	Update from Other Audit Committees	To provide the Committee with details of any relevant items covered by other local Audit Committees.		Chris Smith	Chief Finance and Business Officer	
	Review of relevant Audit Scotland reports	Good practice to see national position		Chris Smith	Chief Finance and Business Officer	