

Item 6.1 Work programme

Governance, Risk and Best Value

December 2014

N o	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholders	Progress updates	Expected date
Section A – Regular Audit Items								
1	Internal Audit 12/13 – Overview of internal audit follow up arrangements		Paper outlines previous issues with follow up of internal audit recommendations, and an overview of the revised process within internal audit to follow up recommendations, including the role of CMT and the Committee	Internal Audit	Chief Internal Auditor	Council Wide	Every 3 cycles	March 2015
2	Internal Audit Quarterly Activity Report		Review of quarterly IA activity with focus on high and medium risk findings to allow committee to challenge and request to see further detail on findings or to question relevant officers about findings	Internal Audit	Chief Internal Auditor	Council Wide	Every 3 cycles	March 2015

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3	IA Annual Report for the Year		Review of annual IA activity with overall IA opinion on governance framework of the Council for consideration and challenge by Committee	Internal Audit	Chief Internal Auditor	Council Wide	Annually	September 2015
4	IA Audit Plan for the year		Presentation of Risk Based Internal Audit Plan for approval by Committee	Internal Audit	Chief Internal Auditor	Council Wide	Annually	March 2015
5	Audit Scotland	Review of Internal Audit	Annual report on internal audit support provided to External Audit	External Audit	Chief Internal Auditor	Council Wide	Annually	TBC
6	Audit Scotland	Annual Audit Plan	Annual audit plan	External Audit	Hugh Dunn	Council Wide	Annually	April 2015
7	Audit Scotland	Annual Audit Report	Annual audit report	External Audit	Hugh Dunn	Council Wide	Annually	December 2014
8	Audit Scotland	Internal Controls Report	Annual report on Council wide control framework	External Audit	Hugh Dunn	Council Wide	Annually	August 2015

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9	Management Response to Audit Scotland Report	Review of Internal Controls	Progress report on the Council's action plan to address the internal controls highlighted by Audit Scotland for improvement.	External Audit	Hugh Dunn	Council Wide	n/a	January 2015
10	Audit Scotland	ISA 260	Annual ISA 260 Report	External Audit	Hugh Dunn	Council Wide	Annually	September 2015
11	Audit Scotland	Annual overview report	Based on the local government audit work in 2013, the report provides a high-level, independent view on the progress councils are making in managing their finances and in achieving Best Value, and is designed to help councillors identify priorities in 2014.	External Audit	Hugh Dunn	All local authorities in Scotland	n/a	June 2015
12	Accounts Commission	Annual report	Local Government Overview	External Audit	Hugh Dunn	Council Wide	Annually	June 2015
13	Audit Scotland	Best Value Report	Audit Scotland's Best Value Audit follow-up	External Audit	Chief Executive	Council Wide	Considered first at Council	March 2015

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Section B – Standing Project Items								
14	Governance of Major Projects	6 monthly updates	To ensure major projects undertaken by the Council were being adequately project managed	Major Project	Alan Coyle Major Projects Manager	All	Every 6 months	Bi-annually
Section C – Scrutiny Items								
15	Welfare Reform	Review	To be confirmed	Scrutiny	Danny Gallacher, Head of Corporate and Transactional Services	Council Wide	January 2014	January 2015
16	Legacy Property Conservation Service		Update on the resolution of complaints and the billing and conclusion of outstanding debts	Scrutiny	Alastair Maclean, Director of Corporate Governance	Council Wide	quarterly	December 2014
17	Review of CMT Risk Scrutiny		Quarterly review of CMT's scrutiny of risk	Risk Management	Chief Executive	Council Wide	quarterly	January 2015
18	Whistle blowing Quarterly Report		Quarterly Report	Scrutiny	Alastair Maclean, Director of Corporate Governance	Internal	Quarterly	TBC
19	Pride in our People		Annual report of progress	Scrutiny	Chief Executive	Council Wide	Annual	October 2015

GRBV Upcoming Reports

Appendix 1

Number	Report Title	Type	Flexible/Not Flexible
29 January 2015 Committee			
1	Welfare Reform	Scrutiny	Flexible
2	Internal Audit – Leavers’ Process	Internal Audit	Flexible
3	CMT Risk Register	Scrutiny	Flexible
4	EICC – Update Report	Scrutiny	Flexible
5	Revenue and Capital budget monitoring	Scrutiny	Flexible
6	Review of Council Policy: Update	Scrutiny	Flexible
7	Internal Audit Charter	Internal Audit	Flexible
8	Risk Management Policy	Scrutiny	Flexible
5 March 2015 Committee			
1	Internal Audit Annual Report for the Year	Internal Audit	Flexible
2	Internal Audit Plan for the Year	Internal Audit	Flexible
3	Internal Audit Co-Source Update	Scrutiny	Flexible
4	Internal Audit follow up arrangements	Internal Audit	Flexible
5	Internal Audit quarterly report	Internal Audit	Flexible
6	Governance of Major Projects - Update	Major project	Flexible
7	Property Conservation – Update	Scrutiny	Flexible
8	Procurement and Best Value in ALEOs	Scrutiny	Flexible
9	Non Contractual Overtime	Scrutiny	Flexible
10	Workforce Management – Overview and Policies for Employment of Teaching Staff	Scrutiny	Flexible
23 April 2015 Committee			
1	Audit Scotland Annual Audit Plan	External Audit	Not flexible
2	CMT Risk Register	Scrutiny	Flexible
3	Educational Attainment: Audit Scotland	External Audit	Flexible

18 June 2015 Committee			
1	Monitoring Conditions of Sale (Council Assets)	Internal Audit	Flexible