

Audit Committee Work Plan 2015 - 2016

December 2015: This is an outline plan to facilitate forward planning of reports to the Audit Committee.

Date	Report Designation	Lead Service	Regularity of occurrence/ consideration	Date of Reports to Committee Services	Additional Comment
Friday 4 December 2015					
	External Audit Progress Report	Verbal report by Audit Scotland, External Auditors	By exception	25 November 2015	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	25 November 2015	
	Internal Audit Reports to Audit Committee 2015 - 2016	Chief Internal Auditor	Quarterly	25 November 2015	
	External & Internal Audit Report Follow – Up 2014 – 2015	Chief Internal Auditor	Quarterly	25 November 2015	
	Draft Annual Audit Plan 2016/17	Chief Internal Auditor	Annual	25 November 2015	
	Risk Management Overview	Head of Strategic Finance	Annual	25 November 2015	
	Strategic Risk Assurance Mapping Exercise	Grant Thornton Audit Partners	Annual	25 November 2015	
	Audit Committee Development Plan	Vice-Chair Audit Committee	Quarterly	25 November 2015	
Friday 11 March 2016					
	Vat Risk Review	Head of Strategic Finance	By Exception	2 March 2016	
	Tax Risk Review	Head of Strategic Finance	By Exception	2 March 2016	

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	Financial Statements 2015 – 16 Timetable	Head of Strategic Finance	Annual	2 March 2016	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	2 March 2016	
	Internal Audit Reports to Audit Committee 2015 - 16	Chief Internal Auditor	Quarterly	2 March 2016	
	External & Internal Audit Report Follow Up 2015 – 2016	Chief Internal Auditor	Quarterly	2 March 2016	
	Annual Audit Plan 2016/17	Chief Internal Auditor	Annual	2 March 2016	
	External Audit Plan 2015 - 16	External Auditors	Annual	2 March 2016	
	Audit Committee Development: Action Plan	Vice-Chair Audit Committee	Quarterly	2 March 2016	
Friday 17 June 2016					
	Unaudited Financial Accounts	Head of Strategic Finance	Annual	8 June 2016	
	Review of Code of Corporate Governance	Head of Strategic Finance and Executive Director – Customer Services	Annual	8 June 2016	
	Best Value Audit 2016	Head of Strategic Finance	Annual	8 June 2016	
	Risk Management and Audit	Chief Executive	Annual	8 June 2016	
	Audit Committee Development Plan 16 - 17	Vice-Chair Audit Committee	Quarterly	8 June 2016	
	Audit Committee Annual Report 2015/16	Chair Audit Committee	Annual	8 June 2016	

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	Internal Audit - Annual Report 2016-17	Chief Internal Auditor	Annual	8 June 2016	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	8 June 2016	
	Internal Audit Reports to Audit Committee 2016 - 2017	Chief Internal Auditor	Quarterly	8 June 2016	
	External & Internal Audit Report Follow up 2015 -2016	Chief Internal Auditor	Quarterly	8 June 2016	
	External Audit Reports	External Auditors	Quarterly	8 June 2016	
	National Fraud Initiative in Scotland	External Auditors	Bi-Annual	8 June 2016	
Friday 23 September 2016					
	Performance Management Reporting Update	Head of Improvement and HR	Annual	14 September 2016	
	Review of Community Planning Partnership Governance	Area Governance Manager & Community Planning Manager	Annual	14 September 2016	
	Treasury Management Annual Assurance Report	Head of Strategic Finance	Annual	14 September 2016	
	Audited Financial Accounts	Head of Strategic Finance	Annual	14 September 2016	
	External Audit Annual Report	External Auditors	Annual	14 September 2016	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	14 September 2016	
	Internal Audit Reports to Audit Committee 2016 - 2017	Chief Internal Auditor	Quarterly	14 September 2016	

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	External & Internal Audit Follow up 2015 – 2016	Chief Internal Auditor	Quarterly	14 September 2016	
	Audit Committee Development Plan	Vice-Chair Audit Committee	Quarterly	14 September 2016	
Friday 2 December 2016					
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	23 November 2016	
	Internal Audit Reports to Audit Committee 2016 - 2017	Chief Internal Auditor	Quarterly	23 November 2016	
	External & Internal Audit Report Follow – Up 2015 – 2016	Chief Internal Auditor	Quarterly	23 November 2016	
	Draft Annual Audit Plan 2017/18	Chief Internal Auditor	Annual	23 November 2016	
	Risk Management Overview	Head of Strategic Finance	Annual	23 November 2016	
	Risk Assurance Mapping	Grant Thornton Audit Partners	Annual	23 November 2016	
	Audit Committee Development Plan	Vice-Chair Audit Committee	Quarterly	23 November 2016	
Friday 24 March 2017					
	Vat Risk Review	Head of Strategic Finance	By Exception	15 March 2017	
	Tax Risk Review	Head of Strategic Finance	By Exception	15 March 2017	
	Financial Statements 2016 – 17	Head of Strategic Finance	Annual	15 March 2017	
	Internal Audit Summary of Activities	Chief Internal Auditor	Quarterly	15 March 2017	

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	Internal Audit Reports to Audit Committee 2016 - 17	Chief Internal Auditor	Quarterly	15 March 2017	
	External & Internal Audit Report Follow Up 2016 – 2017	Chief Internal Auditor	Quarterly	15 March 2017	
	Annual Audit Plan 2015/16	Chief Internal Auditor	Annual	15 March 2017	
	External Audit Plan 2017 – 18	External Auditors	Annual	15 March 2017	
	Audit Committee Development: Action Plan	Vice-Chair Audit Committee	Quarterly	15 March 2017	
Future Reports – dates to be determined					
	Combined report Chairs of Audit Committee & PRS Committee on report forwarding/co-ordinating Audit reports to PRS	Chair of Audit Committee & Chair of Performance Review and Scrutiny Committee			Audit Committee meetings 19 June 2015 & 25 September 2015