

## Audit & Scrutiny Committee Work Plan 2022 – 2023

**This is an outline plan to facilitate forward planning of reports to the Audit & Scrutiny Committee**

Report	Lead Service	Regularity
<b>13 June 2024</b>	<b>Reports to Committee Services by 20 May 2024</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Internal Audit 2024-25 Annual Report	Chief Internal Auditor	Annual
Review of Code of Corporate Governance	Governance, Risk and Safety Manager	Annual
External Audit – 2024/25 Annual Plan	Mazars	Annual
Audit Strategy Memorandum	Mazars	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services/HR & OD Manager	Annual
Unaudited Financial Accounts	Head of Financial Services	Annual
Statement of Governance and Internal Control	Governance, Risk and Safety Manager	Annual
<b>5 September 2024</b>	<b>Reports to Committee Services by 12 August 2024</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee	Chief Internal Auditor	Quarterly
External Audit Update	Mazars	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
PSIAS Self-Assessment	Chief Internal Auditor	Annual

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Corporate Complaints Annual Report 2024-25	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2024-25	Governance, Risk and Safety Manager	Annual
Local Government in Scotland – Overview 2024	Audit Scotland ( <i>Lynsey to see if available and download for agenda pack – see agenda June 2023</i> )	Annual
Audit & Scrutiny Committee 2024/25 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
External Audit 2024/25 Management Report	Mazars	Annual
Proposed Approach to Consultations Scrutiny Review	Chief Internal Auditor	One-off
Audit Scotland Digital Exclusion National Performance Audit	Head of Customer Support Services (Audit Scotland/Mazars)	One-off
<b>17 December 2024</b>	<b>Reports to Committee Services by 22 November 2024</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee	Chief Internal Auditor	Quarterly
Audit Progress Report	Mazars	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Performance Reporting Update (to include reference to LGBF)	Chief Executive/Head of Customer Support Services/HR & OD Manager	Quarterly
Council Annual Report 2024/25	Head of Customer Support Services	Annual
<b>13 March 2025</b>	<b>Reports to Committee Services by 17 February 2025</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2024/25	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
RIPSA Annual Report	Governance and Risk Manager	Annual

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Internal Audit 2025/26 Plan	Chief Internal Auditor	Annual
2024/25 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
Treasury Management Strategy and Annual Investment Strategy	Head of Financial Services	Annual
Progress against Best Value Action Plan Update	Chief Executive/Head of Customer Support Services/HR&OD Manager	Annual
Internal Audit Charter and Internal Audit Manual	Chief Internal Auditor	Annual
Scrutiny Manual and Framework Update	Chief Internal Auditor	Annual
Audit Scotland Report – Financial Overview 2024/25	Head of Financial Services	Annual