

**Audit Committee****18 November 2014****Internal Audit – Six-monthly Internal Audit Progress Report 2014/15****Report No: IA-04-14-F****Report Presented by Executive Manager –
Audit, Risk & Improvement****Internal Audit****1.0 Summary**

- 1.1 This report presents the Audit Committee with details of progress made to date against the Audit Plan approved for 2014/15. It also highlights the main issues identified during Internal Audit assignments (Appendix 1).
- 1.2 For information, Members are also presented with the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) Annual report for 2013/14. (Appendix 2)
- 1.3 This progress report is for noting.

2.0 Decision Required

- 2.1 The Audit Committee is asked to note the contents of the Annual Report and comment accordingly.

3.0 Detail

- 3.1 The purpose of Internal Audit, as defined in the Audit Charter, is to reassure Council Members that:
- there is adequate monitoring of the internal control environment throughout Council operations so that serious breakdowns are avoided, and

- the Council's systems of internal control, corporate governance and risk management are both sound and effective so that its assets are safeguarded and its performance reporting can be accepted with confidence.

Progress Report 2014/15

- 3.2 Appendix 1 details the Internal Audit activity for 2014/15 to date. Members are asked to note issues identified as a result of audit work undertaken.
- 3.3 2014/15 has been a time of significant changes for staff within Internal Audit as a result of a retiral, one member taking flexible retirement and a new member of staff being recruited. Another member of staff is part of the Council's cohort of 4 staff progressing through the CIPFA Accountancy qualification from 2014/15.
- 3.4 In addition there has been structural change, with Internal Audit moving from Chief Executive's Department to Corporate Services and forming an integral part of the Audit, Risk & Improvement Service. It is credit to the staff therefore that the audit plan is substantially on target. It is anticipated that over 90% of the plan will be completed by the financial year end.
- 3.5 All draft reports have been issued within 14 days of completion of audit work.
- 3.6 Employee Review & Developments (ERDs) have been undertaken for all Internal Audit staff.
- 3.7 Quarterly reports are presented to CMT highlighting agreed actions which have passed their agreed implementation date. It then becomes the appropriate Director's responsibility to progress. Any ongoing matter of particular concern would then be reported to Audit Committee.

SLACIAG

- 3.8 The annual report of SLACIAG for 2013/14 forms part of this report as Appendix 2. SLACIAG meets quarterly, and in addition there is a Computer Audit Sub Group (CASG) that meets 3 times a year.
- 3.9 The Principal Internal Auditor and I contribute to these groups and regularly attend meetings although frequency of attendance has reduced due to budgetary constraints.

4.0 Implications

Strategic

- 4.1 Delivery On Corporate Priorities – This report, which provides Members with an update on audit activity, contributes to improving the arrangements for Member engagement in monitoring Council performance and the priority aim to be a properly led and well

managed Council dealing with the challenges of the present and the future and doing that within our means.

- 4.2 Community /Stakeholder Issues – None.
- 4.3 Policy and/or Delegated Authority – The Audit Committee remit includes consideration of audit matters and to oversee and review action taken on Internal Audit activity.
- 4.4 Risk Management – Whilst no specific risk can be attributed to this report, Internal Audit facilitates reduction of risks identified as a result of work undertaken. This can only be the case if Council management act as per agreed action plans to deal with issues identified by Internal Audit.
- 4.5 Equalities, Health and Human Rights – None
- 4.6 Environmental – None

Resources

- 4.7 Financial – None
- 4.8 Legal – None
- 4.9 Human Resources – None
- 4.10 Assets and Property – None

5.0 Conclusions

- 5.1 Satisfactory progress is being made against the Internal Audit Plan for 2014/15. Key issues within audit reports are being addressed by management.

For further information please contact:

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November 2014

List of Appendices

Appendix 1 – Internal Audit activity for 2014/15 to date

Appendix 2 – SLACIAG Annual report for 2013/14.

END

Audit	Auditee	Progress Report / Key Audit Issues
Youth Services c/fwd	Team Leader – Youth Services	No key audit issues were identified. The one issue identified was accepted.
Local Taxation c/fwd	Senior Revenues Officer	No audit issues were identified.
Environment – Environmental Health	Team Leader Environment	Work being finalised. Report due November.
Energy	Team Leader – Environment & Energy	The key audit issue was that whilst it was acknowledged that some documentation is in place with regard to District Heating, no consolidated contract / agreement, pertinent to the relevant terms and conditions could be evidenced. Therefore potentially exposing the Council to unnecessary risk and possible breach of Council and EU regulations. The issue was accepted and commitment was given to address this matter and the other audit issues identified.
Waste & Burial Grounds	Executive Manager – Environmental Services	<p>Three key issues were identified:</p> <p>In connection with grant payments, it was unclear whether certain disbursements represented a grant or should relate to a gate fee and therefore we were unable to establish the appropriate VAT treatment etc. In addition, Internal Audit have established that Finance have doubts whether the correct amount of money was reclaimed from HMRC in relation to the approved Entrust scheme.</p> <p>It would appear that the regular use of relief workers far exceeds the description of a real relief worker. Patterns exist that would enable relief workers to claim that an implied contract has been formed and entire</p>



		<p>periods could be counted as continuous employment.</p> <p>A Spend to Save initiative is not being fulfilled and value for money may not be achieved through the various activities and products produced at the Landfill site.</p> <p>These matters and other audit issues were accepted and commitment given to resolve them.</p>
Finance – Benefits/Rents	Team Leader – Revenues & Benefits	Scheduled to commence November 2014.
Sport & Leisure	Executive Manager – Sport & Leisure	Delayed pending Sports & Leisure review.
Environment – Trading Standards	Team Leader - Trading Standards	No key audit issues were identified. Commitment given to resolve issues identified.
Economic Development / Development Trust	Executive Manager – Economic Development	Scheduled to commence November 2014.
Shetland College	Acting College Principal – Shetland College	Scheduled to commence November 2014.
Members Allowances	Executive Manager – Executive	Work being finalised. Report due November. No key audit issues identified.



Investigations / Reviews	Reported to:	
SUMS College	Acting College Principal – Shetland College	Report issued October 2014.
Hardship Fund	Acting College Principal – Shetland College	Work finalised and signed off..
LEADER Funding	Executive Manager – Economic Development	Work finalised. Report due November. Draft Report with Development
AXIS 4	Executive Manager – Economic Development	Report issued August 2014.
Performance Indicators	Internal	Review undertaken July 2014.
Travel	Executive Manager	Scheduled for 4 th Quarter.
Register of Interests	Corporate Management Team	Work being finalised. Report due November. No key audit issues.
Disclosures / PVG	Executive Manager – Human Resources	Work being finalised. Report due November.
Purchasing / Invoice Payment including review of new invoice authorisation controls	Executive Manager - Finance	Work being finalised. Report due November.
Voluntary Severance	CMT	Scheduled for 4 th Quarter.
HR 21 Project Management and Post Implementation Review	Executive Manager – ICT	Work finalised. Report due November.
IT Related Risk Management	Executive Manager – ICT	To Reschedule for 2015/16.



Network Security	Executive Manager – ICT	To reschedule for 2015/16 as training has been delayed.
Systems Access	Various system owners	Ongoing. No key audit issues identified.
Follow Up Audit Monitoring	Director – Infrastructure Services	Follow up in relation to contract non compliance scheduled for 4 th quarter.
Community Care Banked Hours	Executive Manager – Community Care Resources Interim Executive Manager – Adult Services	Work finalised. Report due November.
Key Fob Security at North Ness	Executive Manager – Capital Programme	A full review of physical security had not been undertaken since the building has been utilised and there is no formal policy on / or guidance in place. This and other issues identified were accepted with commitment given to resolve them.
Annual Leave / Public Holidays recorded on CHRIS 21	Executive Manager – Human Resources	No key audit issues were identified. Commitment given to resolve issues identified.



ANNUAL REPORT FROM THE CHAIR – 2013/2014

1. INTRODUCTION

- 1.1 Membership of the Scottish Local Authorities Chief Internal Auditors' Group (SLACIAG) is made up of the Heads of Internal Audit from each Scottish Local Authority and Strathclyde Partnership for Transport. The Group is a Special Interest Group of CIPFA Scotland, with operational arrangements, vision, and objectives set out in a formal Constitution.
- 1.2 SLACIAG's overarching vision is to be the voice of Internal Audit across Scottish Local Authorities and a driving force for best practice in respect of Local Authority Internal Audit, governance, and operations. In support of that vision the Group has four key objectives:
- to raise our profile with key stakeholders and to be recognised as the logical, respected, and essential source of opinion on governance, risk, and control within Scottish Local Government;
 - to identify areas of Internal Audit work where a pan-Scotland or inter-Authority approach will bring benefits to our people, clients, and stakeholders;
 - to consider the development and training needs of our people; and
 - to seek statutory recognition for the role of Internal Audit in Scotland.
- 1.3 The purpose of this Annual Report is to summarise our activity and key achievements during 2013/14.

2. SLACIAG ACTIVITY AND ACHIEVEMENTS DURING 2013/14

- 2.1 SLACIAG met four times during 2013/14:
- 10 and 11 June 2013 – SLACIAG Conference in Dundee;
 - 30 August 2013 – hosted by Highland Council in Inverness;
 - 29 November 2013 – hosted by North Ayrshire Council in Irvine; and
 - 21 March 2014 – hosted by CIPFA at CETC in Edinburgh.
- 2.2 2013/14 got off to a very positive and productive start at our bi-ennial Conference, which had a theme of 'Transforming Internal Audit'. Over the two days, around 60 day and residential delegates (including Heads of Internal Audit and members of their teams) heard from a range of engaging and entertaining speakers and participated in workshop sessions aimed at exploring various topics in more detail.
- 2.3 The Conference was sponsored by Scott-Moncrieff, who also provided input via sessions on the Challenges of Implementing Community Co-Production, Internal Audit as a Critical Friend, and an Introduction to the Concept of Lean and Lean Methodology.
- 2.4 Keynote speaker was Bernadette Malone, Chief Executive of Perth and Kinross Council. Bernadette set the tone for the Conference with her lively take on Transformational Change within Scottish Local Government, and Philip Atkinson built on some of the behavioural requirements touched on by Bernadette with a session on Influencing Skills for Internal Auditors.
- 2.5 The morning of Day 2 of the Conference focussed on the implementation of the Public Sector Internal Audit Standards (PSIAS) and, in particular, the requirement for periodic External Quality Assessment (EQA) of compliance with those Standards. Eminent Internal Audit leaders, Dr

Sarah Blackburn and Robert Beattie, led these sessions, with delegates working in facilitated groups to consider issues and opportunities arising from the requirement for EQA. The outputs of the morning have made a significant contribution to subsequent work on the development of a proposal, and more detailed framework, for a SLACIAG centred approach to meeting the EQA requirement.

- 2.6 The final Conference sessions focussed on Coaching and Mentoring Skills for Internal Auditors, and on the practical implementation of the SLACIAG Internal Audit Balanced Scorecard. Jill Stacey, then Vice Chair of SLACIAG, formally closed the Conference, thanking all for their attendance and participation.
- 2.7 The success of the Conference was not only down to the quality of the speakers, but also the relevance of the topics to life as a Local Government Internal Auditor. This continued over the course of the following 3 SLACIAG meetings in Inverness, Irvine, and Edinburgh, where topics included the following:
- The Local Authority Accounts (Scotland) Regulations 2013;
 - Health and Social Care Integration;
 - The role and work of the Police Scotland Public Sector Counter Corruption Unit;
 - Corporate fraud, and the work of the Scottish Local Authorities Investigators' Group; and
 - The procurement of security services and links to business resilience, crime, and corruption.
- 2.8 The Group continued to strive to source and provide value for money training and development for its members. As well as the June 2013 Conference, the Training Sub-Group, led by Andi Priestman of Inverclyde Council, arranged training events on Report Writing and on Risk Based Internal Auditing. Both events were very well attended, offered excellent value, and attracted very positive feedback from delegates. Further opportunities for training and development will continue to be explored.
- 2.9 As usual, the Group held its Annual General Meeting in March. At that meeting Jill Stacey of Scottish Borders Council took over from me as Chair of SLACIAG with Andrea McMahon of Renfrewshire Council taking over from Jill as Vice Chair. Gordon O'Connor (Falkirk Council) and Kenneth Ribbons (West Lothian Council) remain as Secretary and Treasurer respectively. The opportunity was taken to add some new members to the Management Committee, reflecting the turnover in Group membership in recent years, and the Treasurer presented the Group's 2013 Annual Accounts, which continue to show a healthy financial position.
- 2.10 The AGM also allowed the Group to reflect on its Constitution, with members asked to consider, and vote on, whether the Constitution should be amended to remove the restriction that only officers directly employed by a Council or SPT can be members of the Group. The results of the vote found in favour of the constitutional amendment, and I'm sure that representatives of out-sourced and co-sourced partners will be welcomed at, and make a positive contribution to, future SLACIAG meetings.
- 2.11 As well as allowing the Group to conduct its AGM business, the March meeting provided a focal point in relation to the Group's proposed approach to meeting the PSIAS requirement that all Internal Audit sections will be subject to External Quality Assessment at least every 5 years. At the meeting, the Group decided to request that a sub-group of members develop a detailed framework building on a proposal that SLACIAG establish a 'peer review' approach to EQA (based on a commitment from a substantial number of member Authorities to make this a practical solution). The sub-group will report on their work early in 2014/15, with the first 'peer reviews' undertaken later in the year.

3. COMPUTER AUDIT SUB-GROUP

- 3.1 The main aim of the Computer Audit Sub-Group (CASG), which is a permanent sub-group of SLACIAG, is to provide a forum to share and discuss computer audit practices and developments. This includes raising awareness of new standards, updates to legislation, and new and current topics of interest.

3.2 During 2013/14 CASG met three times:

- 25 April 2013 at South Lanarkshire Council;
- 22 August 2013 at East Ayrshire Council; and
- 20 November 2013 at Renfrewshire Council.

3.3 Meetings included presentations and discussions on a range of topics with speakers from within and out-with the group. The purpose of these presentations is to keep the group updated and informed on computer audit developments, resources, and techniques.

3.4 In the past year, presentation topics have included:

- Public Sector Network accreditation;
- auditing internet usage;
- using IDEA data analysis and interrogation software;
- auditing PC replacement and disposal;
- ISO27001 Information Security Standard.
- compliance with Public Records Scotland Act 2011;
- lessons learnt from Data Breach;
- negotiation of a WAN contract;
- implementation of audit management software;

3.5 The Sub-Group also prepared a summary of the areas and types of testing that IDEA is being used for across CASG member organisations.

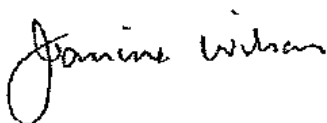
3.6 CASG meetings continue to attract good numbers and cater for computer audit knowledge from novice through to professional level. During 2013/14, CASG meetings were attended by auditors from 25 Local Authorities as well as auditors from SPT and Scottish Water. In addition, over the course of the year the Chair of CASG provided updates on the Sub-Group's work to meetings of SLACIAG.

4. SUMMARY

4.1 In summary, SLACIAG has had another very successful year, and I believe the Group is well positioned to meet the considerable challenges of the future. Group members, in their Authorities, will continue to adapt as necessary to support their Board and Executive Management Teams to maintain delivery of well governed services through the various change and transformation agendas.

4.2 Specific challenges ahead for members and for the Group will include developing the peer review External Quality Assessment arrangements and the provision of what is likely to be a statutory service, within the context of reducing resources, while ensuring that the service meets the mandatory requirements of the PSIAS. However, the groundwork has been laid through our Leadership, Quality, and Performance programme, and the complimentary development focus in our last two Conferences will place members in a strong position to meet those challenges going forward.

4.3 Finally, I would like to take this opportunity to thank the Committee and all Group members for their strong support and contributions during my three years as Chair, and wish the Group every success for the future.



Janine Wilson (Service Manager - Governance, Angus Council)
Chair of SLACIAG
20 June 2014

**Audit Committee****18 November 2014****Council Performance Indicators****Report No: IA-06-14-F****Report from: Executive Manager – Audit, Risk and Improvement****Corporate Services****1.0 Summary**

- 1.1 This report allows Audit Committee Members the opportunity to consider Council-wide performance Indicators.

2.0 Decision Required

- 2.1 The Audit and Standards Committee should consider the list of Performance Indicators attached and highlight any issues that they feel should be addressed through this Committee, other Committees or by Council management.

3.0 Background

- 3.1 Each quarter, all Directorates provide a performance report to their relevant Committee(s) containing these indicators. This report gives members the opportunity to consider these (totalled) indicators from a Council-wide perspective.
- 3.2 Appendix A contains a list of “Corporate Health Indicators” and Appendix B contains details of Freedom of Information requests performance.

4.0 ImplicationsStrategic

- 4.1 Delivery On Corporate Priorities – Effective Planning and Performance Management are key features of the Council’s Improvement Plan and part of the “Organising our Business” priority in the Council’s Improvement Plan.
- 4.2 Community /Stakeholder Issues – Effective performance management and continuous improvement are important duties for all statutory and voluntary sector partners in maintaining appropriate services for the public.

- 4.3 Policy And/Or Delegated Authority – As outlined in Section 2.6 of the Council's Scheme of Administration and Delegations, the (then) Audit and Standards Committee remit includes “...to promote good performance management within the Council”.
- 4.4 Risk Management - Embedding a culture of continuous improvement is a key aspect of the Council's improvement activity. Effective performance management is an important component of that which requires the production and consideration of these reports. Failure to deliver and embed this increases the risk of the Council working inefficiently, failing to focus on customer needs and being subject to further negative external scrutiny.
- 4.5 Equalities, Health And Human Rights – NONE
- 4.6 Environmental - NONE

Resources

- 4.7 Financial – No direct implications
- 4.8 Legal – No direct implications
- 4.9 Human Resources - No direct implications
- 4.10 Assets And Property – No direct implications

5.0 Conclusions

- 5.1 The attached information provides valuable information for Members, Committees and officers throughout the Council.

For further information please contact:

Jim MacLeod, Performance & Improvement Adviser – Audit, Risk and Improvement
01595 744672

04 November 2014

List of Appendices

Appendix A – Performance Overview – Council-wide Indicators

Appendix B – Freedom of information Requests – Performance against target

END

Performance Overview - Council-wide Indicators

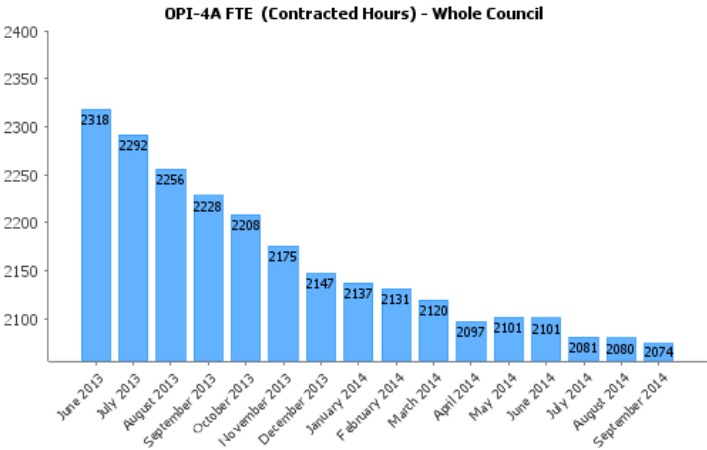
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The Number of Full-Time Equivalents - Whole Council - Contracted Hours only

Short-TermLong-Term

Purpose & Guidance

This PI is a measure of headcount, at the moment it only includes contracted hours. It does not include hours worked beyond contract (either straight-time or time-and-a-half overtime). It does not include hours worked by Relief staff, and it does not include hours worked by "passed-to" staff (those staff with multiple contracts who only receive one payslip). Work is ongoing to address these omissions.



September 2014 result
2074

ImprovingImproving

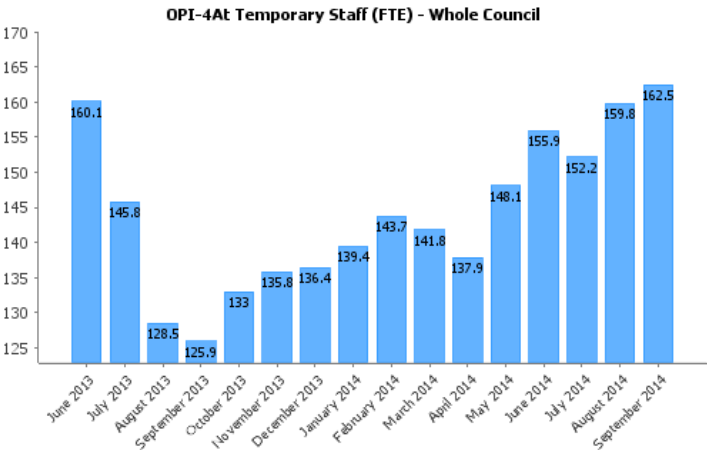


Temporary Staff (FTE) in Whole Council

Short-TermLong-Term

Purpose & Guidance

This PI is a measure of the number of FTE staff on temporary contracts. These temporary staff ARE also included in the total FTE (Contracted Hours) PI. It does not include the hours they work beyond their contract (either straight-time or time-and-a-half overtime). It does not include Relief staff, and it does not include hours worked by "passed-to" staff (those staff with multiple contracts who only receive one payslip). Work is ongoing to address these omissions.



September 2014 result
162.5

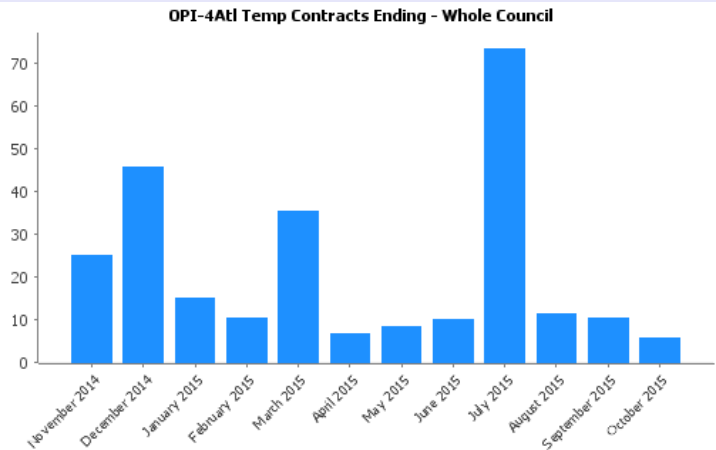
Getting WorseGetting Worse



Temp Contracts Ending in Whole Council

Purpose & Guidance

This PI shows when current temporary contracts are due to end. These temporary staff ARE included in the total FTE (Contracted Hours) PI.



October 2015 result
5.5

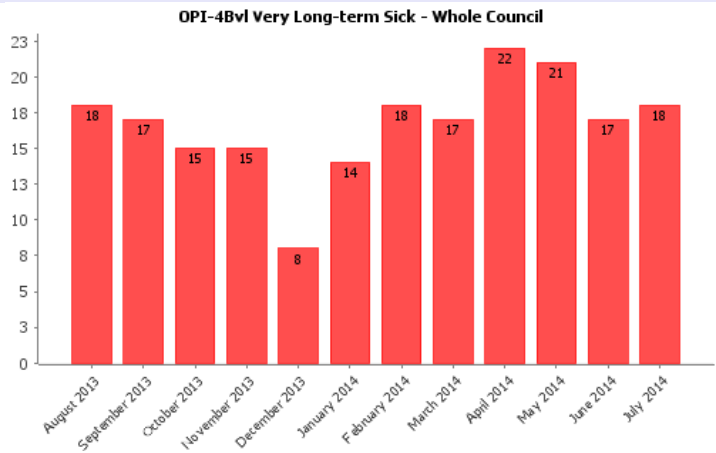


Short-Term
Long-Term
Improving
Improving

Very Long-term Sick Headcount in Whole Council

Purpose & Guidance

This PI measures the number individuals who have been sick for over 6 months. All Executive Managers and Directors should already be aware of staff in their areas that have been absent for extended periods of time.



July 2014 result
18

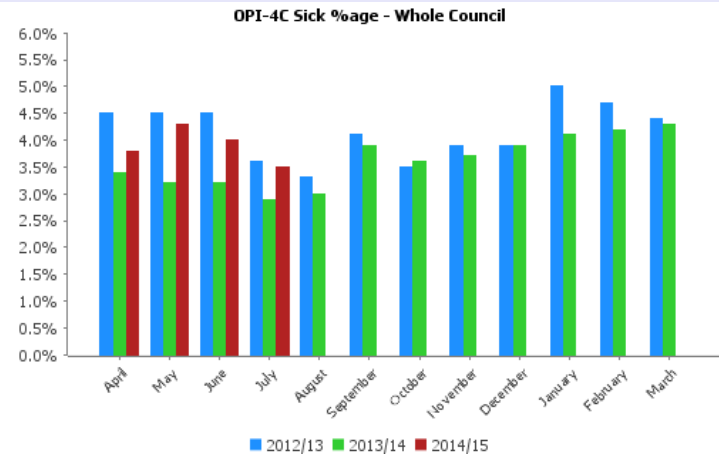


Short-Term
Long-Term
Getting Worse
Getting Worse

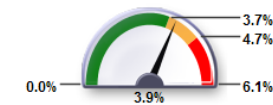
Percentage Rate Of Sickness in Whole Council

Purpose & Guidance

This indicator shows the percentage of CALENDAR days that are "absent due to sickness", it does not measure "working days". It does not include compassionate leave, Maternity/Paternity or any other leave other than sickness. It does not take into account whether a person is on full-pay, half-pay or zero-pay.



Average result for 2014/15 as of July 2014



Short-Term Long-Term

Getting Worse

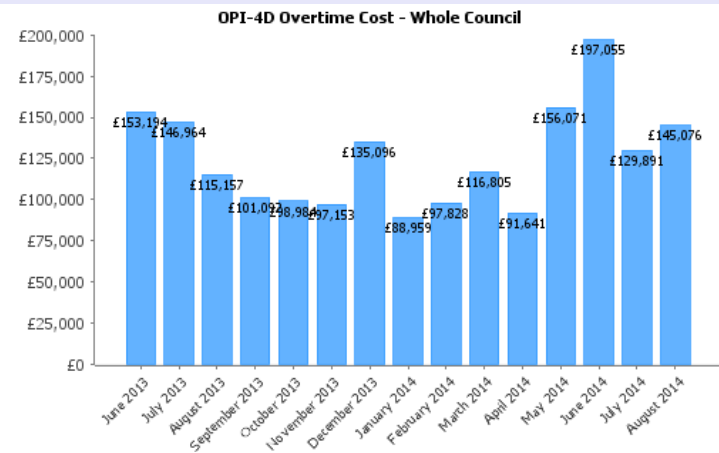
Getting Worse



Overtime Cost in Whole Council (non-contractual)

Purpose & Guidance

This PI measures non-contractual, time-and-a-half, overtime costs and costs for unsocial and call outs. It includes an element of employer's NI contribution. It does NOT include hours worked beyond contract where these are straight time (eg a 0 hour per week person working 30 hours one week). It does NOT include contractual overtime (eg. The 5 hours contracted overtime that most ferry staff have).



August 2014 result
£145,076

Short-Term Long-Term

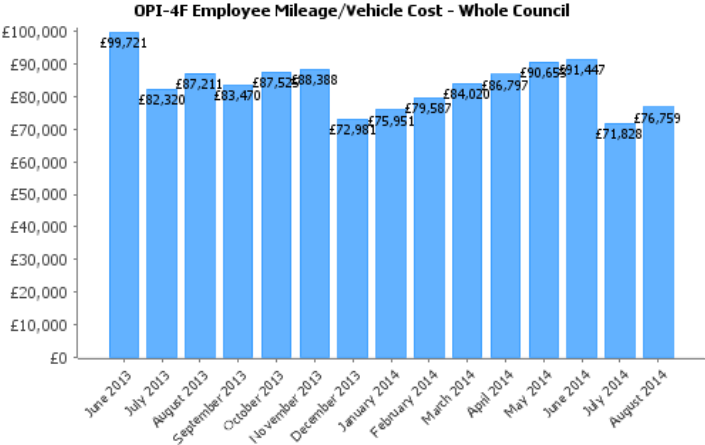
Getting Worse

Getting Worse



Purpose & Guidance

This measures the cost to the Council, of Car Allowances and mileage done in employee's own vehicles. This PI includes Essential Car Allowance plus the cost of mileage claimed. It includes an element of employers NI. It does not include any costs for Council owned vehicles.



August 2014 result
£76,759

Getting Worse

Improving

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Appendix B – Freedom of Information Requests – Performance

Area	Requests	No. Within 20 days	No. Over 20 days	Percentage
Executive and Corporate Services	77	68	9	88%
Children's Services	52	44	8	85%
Development	23	17	6	73%
Community Health & Social Care	18	16	2	89%
Infrastructure	41	34	7	83%
Council Total	211	179	32	85%

**Audit Committee****18 November 2014****Audit Scotland and other External Audit Reports****Report No: IA-05-14-F****Report from: Executive Manager – Audit, Risk and Improvement****Corporate Services****1.0 Summary**

- 1.1 This report is the first in the series of reports that allows members to track the Council's actions related to reports received from external Auditors/Advisers.

2.0 Decision Required

- 2.1 That the Audit Committee NOTES that:

- 2.1.1 lead officers and Committee have been tasked with considering the external reports listed in Appendix 1; and
- 2.1.2 that a response/action plan on each report from those Committees will be reported back to the Audit Committee for consideration.

3.0 Background

- 3.1 On 20 August 2014, the Council decided to adopt a new policy and procedure to monitor actions resulting from external Auditor's/Advisers reports (Min ref 61/14).
- 3.2 The key points of the new policy are:
- All Audit Scotland and other External Adviser's reports should be presented to the relevant committee within 2 cycles of publication.
 - It is expected that each report will result in a Council action plan.
 - The Audit Committee will consider the agreed action plan once it has been agreed with the relevant Service committee.
 - Reports will be presented to the Audit Committee to monitor progress against action plans.
- 3.3 Appendix A contains a list of the reports produced since the adoption of the new procedure/policy in August 2014. Future reports will include the

Council's Action Plans related to these reports and progress against these action plans.

4.0 Implications

Strategic

- 4.1 Delivery On Corporate Priorities – Improved external engagement and sharing best practice are both elements of the Council's Improvement Plan.
- 4.2 Community /Stakeholder Issues – NONE
- 4.3 Policy And/Or Delegated Authority – As outlined in Section 2.6 of the Council's Scheme of Administration and Delegations, the (then) Audit and Standards Committee remit includes "...review reports from the Council's External Advisors and review action on External Audit recommendations".
- 4.4 Risk Management - Failure to deliver effective external engagement and learn from best practice elsewhere increases the risk of the Council working inefficiently.
- 4.5 Equalities, Health And Human Rights – NONE
- 4.6 Environmental - NONE

Resources

- 4.7 Financial – No direct implications
- 4.8 Legal – No direct implications
- 4.9 Human Resources - No direct implications
- 4.10 Assets And Property – No direct implications

5.0 Conclusions

- 5.1 The reports produced by the Council's External Auditors and Advisers provide valuable information for Committees and officers throughout the Council.

For further information please contact:

Jim MacLeod, Performance & Improvement Adviser – Audit, Risk and Improvement
01595 744672
04 November 2014

List of Appendices

Appendix A – List of External Auditors/Advisers Reports

END

Audit Committee - External Adviser's Reports - Progress

Generated on: 06 November 2014

Code	Title	Lead Officer	Committee	Published	Target Presentation to Committee	Progress Statement	Notes
EA0001	Accounts Commission - West Lothian Community Planning Partnership	Vaila Simpson	Policy & Resources	23-Oct-2014	09-Feb-2015	The report to committee/CPP Board will be held and presented as part of the national community planning audit report 'State of the Nation', which is a summary report on all recent community planning audits (due to be published 27 November 2014)	Link to report: www.audit-scotland.gov.uk/docs/central/2014/nr_141023_west_lothian_cpp.pdf
EA0002	Care Inspectorate - Iselsburgh Out of School	Martha Nicolson	Education & Families	01-Sep-2014	20-Jan-2015		Link to report: www.careinspectorate.com/berengCareservices/html/reports/getPdfBlob.php?id=271113
EA0003	Care Inspectorate - Nordalea	Ruby Whelan	Social Services	27-Oct-2014	23-Feb-2015		Link to report: www.careinspectorate.com/berengCareservices/html/reports/getPdfBlob.php?id=271735
EA0004	Accounts Commission - Orkney Community Planning Partnership	Vaila Simpson	Policy & Resources	06-Nov-2014	09-Feb-2015	The report to committee/CPP Board will be held and presented as part of the national community planning audit report 'State of the Nation', which is a summary report on all recent community planning audits (due to be published 27 November 2014)	Link to report: www.audit-scotland.gov.uk/docs/central/2014/nr_141106_orkney_cpp.pdf

**Audit Committee****18 November 2014**

Committee Business Programme – 2014/15	
GL-19-14-Audit-F	
Team Leader – Administration	Governance and Law Corporate Services

1.0 Summary

- 1.1 The purpose of this report is to inform the Committee of the planned business to be presented to Committee over the remaining quarters of the current financial year to 31 March 2015 and discuss with Officers any changes or additions required to that programme.

2.0 Decision Required

- 2.1 That the Audit Committee considers its business planned for the remaining quarters of the current financial year to 31 March 2015 and RESOLVE to approve any changes or additions to the Business programme.

3.0 Detail

- 3.1 The Council approved the Council's Meeting Dates and Business Programme 2014/15 at its meeting on 26 March 2014, (Min. Ref. 21/14).
- 3.2 It was agreed that the Business Programme for 2014/15 would be presented by Committee Services to the Council and each Committee, on a quarterly basis, for discussion and approval.
- 3.3 The manner in which meetings have been scheduled is described below:
- Ordinary meetings have been scheduled, although some have no scheduled business at this stage. Where there is still no scheduled business within 2 weeks of the meeting, the meeting will be cancelled;
 - Special meetings have been called on specific dates for some items – other agenda items can be added, if time permits;
 - PPMF = Planning and Performance Management Framework meetings have been called for all Committees and Council once per

quarter. These meetings are time restricted, with a specific focus on PPMF only, and therefore no other business will be permitted on those agendas;

- Budget = Budget setting meetings – other agenda items can be added, if time permits, or if required as part of the budget setting process; and
- In consultation with the Chair and relevant Members and Officers, the time, date, venue and location of any meeting may be changed, or special meetings added.

3.4 In relation to the planned business for the year ahead, the lead strategic Director reporting to this Committee will provide the Committee with any information, comment or observations on the planned business, at the meeting.

4.0 Implications

Strategic

4.1 Delivery On Corporate Priorities – The recommendation in this report is consistent with the following corporate priorities:

Our Corporate Plan 2013-17

- To be able to provide high quality and cost effective services to people in Shetland, our organisation has to be run properly.
- Fully align the timetables, time spans and approaches for financial planning relating to the medium term yearly budgeting with Council, directorate and service planning.

4.2 Community /Stakeholder Issues – The Business Plan provides the community and other stakeholders with important information, along with the Council's Corporate and Directorate Plans, as to the planned business for the coming year.

4.3 Policy And/Or Delegated Authority – Maintaining a Business Programme ensures the effectiveness of the Council's planning and performance management framework. The Business Programme supports each Committees role, as set out in paragraph 2.3 of the Council's Scheme of Administration and Delegations, in monitoring and reviewing achievements of key outcomes within its functional areas, whilst ensuring best value in the use of resources is met to achieve these outcomes within a performance culture of continuous improvement and customer focus.

4.4 Risk Management – The risks associated with setting the Business Programme are around the challenges for officers meeting the timescales required, and any part of the business programme slipping and causing reputational damage to the Council. Equally, not applying the Business Programme would result in decision making being unplanned and haphazard and aligning the Council's Business Programme with the objectives and actions contained in its corporate plans could mitigate against those risks.

4.5 Equalities, Health And Human Rights – None.

4.6 Environmental – None.

Resources

4.7 Financial – The there are no direct financial implications in this report, but indirect costs may be avoided by optimising Member and officer time.

4.8 Legal – None.

4.9 Human Resources – None.

4.10 Assets And Property – None.

5.0 Conclusions

5.1 The presentation of the Business Programme 2014/15 on a quarterly basis provides a focussed approach to the business of the Committee, and allows senior Officers an opportunity to update the Committee on changes and/or additions required to the Business Programme in a planned and measured way.

For further information please contact:

Anne Cogle

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7 November 2014

List of Appendices

Appendix 1 – Audit Committee Meeting Dates and Business Programme 2014/15

Background documents:

Report GL-02-F - Presented to Council on 26 March 2014: Titled “Meeting Dates and Business Programme 2014/15”

<http://www.shetland.gov.uk/coins/Agenda.asp?meetingid=4317>

Audit Committee			
			<i>D= Delegated R=Referred</i>
Quarter 1 1 April 2014 to 30 June 2014	Date of Meeting	Business	D/R
	Ordinary 29 April 2014 10 a.m.	Internal Audit – Operational Plan 2014-15	D
		Audit Scotland Reports	D
		Committee Work Programme Update	D
	PPMF & Ordinary 27 May 2014 10 a.m.	SIC Review of Internal Controls 2013-14	D
		Pension Fund Review of Internal Controls 2013-14	D
		Local Government Benchmarking Framework Update Report	D
		Committee Business Programme 2014/15	D
	Ordinary 18 June 2014 10 a.m.	SIC Assurance and Improvement Plan	R SIC 2 Jul
		Internal Audit – Annual Report 2013-14	D
Quarter 2 1 July 2014 to 30 September 2014	Date of Meeting	Business	
	PPMF & Ordinary 19 August 2014 10 a.m.	Audit Scotland Reports	D
		Committee Business Programme 2014/15	D
	Special 23 September 2014 10 a.m.	Pension Fund Final Audited Accounts 2013-14 & Report to those Charged with Governance	R SIC 23 Sept
		SIC Final Audited Accounts 2013-14 & Report to those Charged with Governance	R SIC 23 Sept
		Final Audited Zetland Educational Trust Annual Report and Financial Statements to 31 March 2014	R SIC 23 Sept
		Audit Scotland Report on Public Performance Reporting	D
		Statutory Performance Indicators	D
Quarter 3 1 October 2014 to 31 December 2014	Date of Meeting	Business	
	Ordinary 7 October 2014 10 a.m.	Meeting cancelled	

Audit Committee - <i>Continued</i>			
			<i>D= Delegated R=Referred</i>
Quarter 3 1 October 2014 to 31 December 2014 <i>Continued</i>	<i>PPMF & Ordinary</i> 18 November 2014 10 a.m.	Statutory Performance Indicators 2013/14	D
		Internal Audit – Six Monthly Internal Audit Progress Report	D
		Audit Scotland Reports	D
		Committee Business Programme 2014/15	D
Quarter 4 1 January 2015 to 31 March 2015	Date of Meeting	Business	
	<i>Ordinary</i> 3 February 2015 10 a.m.	tbc	
	<i>PPMF & Ordinary</i> 24 February 2015 10 a.m.	Audit Scotland Reports	D
		Audit Scotland Annual Audit Plan 2014-15 - SIC	D
		Audit Scotland Annual Audit Plan 2014-15 – Pension Fund	D
		Committee Business Programme 2015/16	D

Planned Committee business still to be scheduled as at Tuesday, 11 November 2014

- Sumburgh Airport
- Community Planning – State of the Nation Report from Audit Scotland
- Code of Corporate Governance – Update

Audit and Standards Committee - END