

## REPORT TO AUDIT COMMITTEE – 13 DECEMBER, 2018

### PROGRESS WITH ACTIONS FROM PREVIOUS AUDIT COMMITTEE MEETINGS

#### 1 Recommendation

The Committee is recommended to:-

- 1.1 **Review, discuss and comment on the update on actions agreed at previous meetings of the Committee, as detailed in Appendix 1 to the report.**

#### 2 Discussion

- 2.1 This report outlines progress made with actions agreed at the meeting of the Committee held on 1 November, 2018.
- 2.2 Appropriate officers have provided information on progress made with agreed actions and these updates are set out in the Appendix to this report.
- 2.3 The Head of Finance and the Monitoring Officer within Business Services have been consulted and have no comments to make.

#### 3 Scheme of Governance

- 3.1 The Committee is able to take a decision on this item in terms of Section G.1.1 in Part 2A of the Scheme of Governance, as the committee responsible for overseeing the Council's financial management and internal audit function.

#### 4 Implications and Risk

- 4.1 An equality impact assessment is not required because the reason for this report is to provide an update to Committee on outstanding actions and there will be no differential impact, as a result of this report, on people with protected characteristics.
- 4.2 There are no staffing or financial implications arising as a result of this report.
- 4.3 The following Risks have been identified as relevant to this matter on a Corporate Level: ACORP009 Operational Risk Management – review of previous actions ensures that areas highlighted by the Committee for attention are appropriately addressed.

**Ritchie Johnson**  
**Director of Business Services**

Report by N David, Snr Committee Officer  
Date: 12 November, 2018

APPENDIX 1

PROGRESS WITH OUTSTANDING ACTIONS FROM AUDIT COMMITTEE AS AT 1 NOVEMBER, 2018

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
1.	Progress with Actions from Previous Scrutiny and Audit Committee Meetings	21 March, 2018	1808 Primary School Visits Request that Education and Children's Services Committee (ECS) consider undertaking Stage 1 of the Committee Review Process in relation to the issues raised around the systems and processes used for procurement within schools and report back to the Audit Committee.	Education and Children's Services (ECS)	ECS Committee on 22 March, 2018 agreed to take no further action following consideration of Stage 1 Report. Audit Committee agreed to defer consideration of Stage 2 of the Committee Review Process until the conclusion of the next Primary School Audit.
2.	Internal Audit Reports (Public)	21 March, 2018	1816 Health and Safety - SSERC  Request that regular updates are received.  1833 – Secondary Schools  Request be submitted to ECS Committee that the Committee conduct a Committee Review Process in respect of this matter.	ECS   Business Services ECS	Arising from briefing note May 2018, additional information to be provided via ward pages on recording and monitoring.  ECS Committee on 30 August, 2018 agreed to take no further action following consideration of Stage 1 Report. Audit Committee agreed to defer consideration of Stage 2 of the Committee Review Process until the conclusion of the next Primary School Audit.

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3.	Internal Audit report	5 July 2018	4.3 – Joint Equipment Store – Report Stage 1 to Committee 1 November, 2018, preceded by site visit for Members on 10 October;	Business Services / Aberdeenshire Health and Social Care Partnership	Committee agreed at meeting on 1 November that the report provided sufficient reassurance and concluded the Committee Review Process
4.	Audited Annual Accounts 2017/18 for Aberdeenshire Council and Its Charitable Trusts	20 September 2018	To approve the detailed action plan contained within the Independent Auditor's Report and that a report on progress towards achieving the actions be presented to Audit Committee on 20 March, 2019;	Business Services	Progress will be monitored and reported back as per the agreed timeline.
5.	Audit Scotland – National Fraud Initiative in Scotland 2016/17	20 September 2018	That the Committee be involved in the self-appraisal checklist at an appropriate time.	Business Services	Working through this process, part of which is agreeing a timeline for Audit Committee's involvement.
6.	Internal Audit reports (Public)	1 November 2018	(1) 1844 – Estate Rationalisation – provide update to local members on Dover Lodge, Fraserburgh.	Business Services	Report submitted to Banff & Buchan Area Committee on 2 October. Approval given for disposal of Dover Lodge to be marketed. Local members advised.

Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
		<p>(2) 1917 – Agency Staff Contract – briefing paper to next meeting to provide further information and assurance regarding off-contract spend for social care staff: to detail the cost implications and any barriers to recruitment.</p> <p>(3) 1832 – Mobile Phones Contract – confirm to members if meeting with service provider to agree use of remedial fund took place and if agreement reached.</p> <p>(4) Health and Safety (SSERC)                      – central list of risk assessments                      – Service to address as matter of urgency and confirm to Chair/Vice Chair as soon as complete.</p>	<p>Health and Social Care Partnership</p> <p>Business Services</p> <p>ECS</p>	<p>To be provided before meeting on 13 December</p> <p>Confirmed with Vodafone that Remedial Fund related to a contract arrangement, which ceased in March, is no longer available to the Council. New mobile telephony contract expected to be awarded in the next month.</p> <p>To be provided before meeting on 13 December</p>
7. External Audit – Audit Planning Considerations – 2018/19 Audit	1 November 2018	Financial Statement - 7 – briefing note to be provided to members on progress with	External Audit/Business Services	Accounting Body nationally has agreed to delay implementation of the new requirement from April 2019 to April 2020

	Item Title	Date of Meeting	Action Agreed	Service Required to Take Action	Progress to Date
			identifying and reporting on lease arrangements.		

