

**AUDIT, RISK AND ASSURANCE COMMITTEE**

**Rolling 12 Month Work Plan**

MONTH		JUL 2022	AUG 2022	SEPT 2022	OCT 2022	NOV 2022	DEC 2022	JAN 2023	FEB 2023	MAR 2023	APR 2023	May 2023	
<b>SPA Audit, Risk and Assurance Committee Date</b>		14 <sup>th</sup>	No mtg	15 <sup>th</sup>	No mtg	No mtg	No mtg	17 <sup>th</sup>	No mtg	No mtg	No mtg	tbc	
<b>All Meetings Standing Items</b>	<ul style="list-style-type: none"> <li>Minute/ Action Log from Previous Meeting</li> <li>Internal Audit Update</li> <li>Improvement Tracker (SPA and PS)</li> <li>Risk Management</li> <li>Workplan Review</li> </ul>	✓		✓				✓				✓	
<b>Internal Audit Reports</b>	Annual Internal Audit Report											✓	
	Core Financial Systems	✓											
	Vetting	✓											
	Business Continuity Planning	✓											
	Change Management: DESC			✓									
	Cyber Security			✓									
	PS Compliance							✓					
	Organisational Learning			✓									
Staff Absence and Modified Duties												✓	
<b>Bi-Annual Reports</b>	SPA Information Management			✓								✓	
	PS Information Management			✓								✓	
	Cyber security update			✓								✓	
	Oversight of Change			✓								✓	
<b>Annual Cyclical Items</b>	Annual Internal Audit Plan and future years audit plan							✓					
	Annual External Audit Plan							✓					
	Draft Annual Report and Accounts	✓		✓									
	Audit Scotland Management Report	✓											
	Annual Data Loss Report	✓											
	Annual Fraud & Theft Report	✓											
	Project Plan for Preparation of Annual Accounts							✓					
	Whistleblowing Annual Report SPA/PS	✓											
	Annual Review of Terms of Reference												
	HMICS Scrutiny Plan												✓
	Annual Review of Committee Effectiveness												
	All Committee Effectiveness Reports												✓

**OFFICIAL**

	Annual External Audit, Audit Report			✓								
	Integrated Assurance Report											✓
	SPA Info Management Strategy							✓				
	ARAC Annual Report											✓
	SPA Year End Performance Assessment	✓										✓
	Information Management Year End Review											
<b>Two Yearly</b>	National Fraud Initiative (next reported July 2023)											
<b>Ad-hoc</b>	Technical Updates											
	Committee Strategic session following best value review											
	Custody and Risk											
	Climate Change											
	Ethics and HR Issues											
	Business Continuity											
	Safe guarding											
	Partnership working including local scrutiny											
Evidence based assurance												