

## **AUDIT, RISK AND ASSURANCE COMMITTEE**

## Rolling 12 Month Work Plan

SPA Audit, Risk and Assurance Committee Date  All Meetings Standing Items  • Minute/ Action Log from Previous Meeting • Internal Audit Update • Internal Audit Update • Risk Management • Workplan Review  Annual Internal Audit Report  ICT Service Delivery SPRM Health and Safety  SPA Information Management PS Information Management PS Information Management Winstleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Draft Annual Report and Accounts Annual Cyclical Items Whistleblowing Annual Report Pre submission to SG • Annual Data Loss Report • Annual Paraud & Their Report Prespect Plan for Preparation of Annual Accounts Whistleblowing Annual Report Breference HMICS Scrutiny Plan Annual Review of Committee Effectiveness	MAR 2023	FEB 2023	JAN 2023	DEC 2022	NOV 2022	OCT 2022	SEPT 2022	AUG 2022	JUL 2022	JUN 2022	MAY 2022		ONTH
All Meetings Standing Items  • Internal Audit Update • Improvement Tracker (SPA and PS) • Risk Management • Workplan Review  Internal Audit Reports  Annual Internal Audit Report    ICT Service Delivery	No mtg		17th				15th		14 <sup>th</sup>		4th	sk and Assurance Committee Date	SPA Audit, Risk and
Internal Audit Reports    SPRM			<b>✓</b>				<b>√</b>		<b>√</b>		<b>√</b>	<ul> <li>Internal Audit Update</li> <li>Improvement Tracker (SPA and PS)</li> <li>Risk Management</li> </ul>	_
Internal Audit Reports    SPRM							ı		ı				
Reports  SPRM Health and Safety  SPA Information Management PS Information Management Cyber security update Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG Annual Data Loss Report Project Plan for Preparation of Annual Accounts Whistleblowing Annual Report SPA/PS Annual Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference HMICS Scrutiny Plan  A Review of Terms of Reference												<u></u>	
Health and Safety  SPA Information Management PS Information Management V Cyber security update Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG Annual Data Loss Report Project Plan for Preparation of Annual Accounts Whistleblowing Annual Report SPA/PS Annual Review of Terms of Reference HMICS Scrutiny Plan  SPA Information Management V V V V V V V V V V V V V V V V V V V											✓	dit ICT Service Delivery	
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Bi-Annual Reports  PS Information Management Cyber security update Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG  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											<b>✓</b>	Health and Safety	
Bi-Annual Reports  PS Information Management Cyber security update Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG  • Annual Data Loss Report Project Plan for Preparation of Annual Accounts Whistleblowing Annual Report SPA/PS Annual Review of Terms of Reference HMICS Scrutiny Plan				<u>'</u>			"		"				
Bi-Annual Reports  Cyber security update  Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG  • 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							✓				✓	SPA Information Management	Bi-Annual Reports
Cyber security update Whistleblowing Oversight of Change  Annual Internal Audit Plan and future years audit plan Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG  • 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							✓				✓	PS Information Management	
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Annual Internal Audit Plan and future years audit plan  Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG • 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			<b>√</b>						<b>√</b>				
Annual Internal Audit Plan and future years audit plan  Annual External Audit Plan  Draft Annual Report and Accounts  Audit Scotland Management Report  Pre submission to SG  • 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							<b>√</b>				✓		
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Annual External Audit Plan Draft Annual Report and Accounts Audit Scotland Management Report Pre submission to SG  • 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			<b>√</b>								1	Annual Internal Audit Plan and future years audit plan	
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Annual Cyclical Items  Annual Cyclical Items  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							<b>√</b>		<b>√</b>				
Annual Cyclical Items  Pre submission to SG  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									✓				
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Whistleblowing Annual Report SPA/PS  Annual Review of Terms of Reference  HMICS Scrutiny Plan  ✓			✓									Project Plan for Preparation of Annual Accounts	
HMICS Scrutiny Plan ✓									✓				
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All Committee Effectiveness Reports  Annual External Audit, Audit Report							<b>✓</b>				<b>,</b>		
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Audit Risk and Assurance Committee Rolling Work Plan

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## **OFFICIAL**

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	SPA Info Management Strategy					✓		
	Information Management Year End Review	✓						
Two Yearly	National Fraud Initiative (next reported July 2023)							
	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							
	ICVS Report		✓					
	Evidence based assurance							
	Cyber Threat Update	✓						
	Date Ethics Governance Framework							
	FS Data Review Update	✓						
	DESC Deep Dive	✓						
	Procurement inc. Internal Audit	✓						