

Work Programme

Governance, Risk and Best Value Committee – 1 August 2023

| | Title / description | Sub section | Purpose/Reason | Category or type | Lead officer | Stakeholder | Progress updates | Expected date |
|---|---|------------------|---|------------------|------------------------|--------------|------------------|--|
| 1 | Internal Audit: Overdue Findings and Key Performance Indicators | Quarterly report | Paper outlines previous issues with follow up of internal audit recommendations, and an overview of the revised process within internal audit to follow up recommendations, including the role of CLG and the Committee | Internal Audit | Chief Internal Auditor | Council Wide | Quarterly | November 2023 February 2024 May 2024 |

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|---|--|------------------|---|------------------|------------------------|--------------|------------------|--|
| 2 | Internal Audit Quarterly Activity Report | Quarterly report | Review of quarterly IA activity with focus on high and medium risk findings to allow committee to challenge and request to see further detail on findings or to question relevant officers about findings | Internal Audit | Chief Internal Auditor | Council Wide | Quarterly | November 2023 February 2024 May 2024 |
| 3 | IA Annual Report for the Year | Annual report | Review of annual IA activity with overall IA opinion on governance framework of the Council for consideration and challenge by Committee | Internal Audit | Chief Internal Auditor | Council Wide | Annually | September 2023 |
| 4 | IA Audit Plan for the year | Annual report | Presentation of Risk Based Internal Audit Plan for approval by Committee | Internal Audit | Chief Internal Auditor | Council Wide | Annually | March 2024 |

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| 5 | Accounts Commission | Annual report | Local Government in Scotland: Financial Overview | External Audit | Executive Director of Corporate Services | Council Wide | Annually | March 2024 |
| 6 | Accounts Commission | Annual report | Accounts Commission: Local Government in Scotland Overview 2021 | External Audit | Executive Director of Corporate Services | Council Wide | Annually | October 2023 |
| 7 | Annual Audit Plan | Audit Scotland | Annual audit plan | External Audit | Executive Director of Corporate Services | Council Wide | Annually | March 2024 |
| 8 | City of Edinburgh Council – 2021/22 Annual Audit Report to the Council and the Controller of Audit | Audit Scotland | Annual Audit Report | External Audit | Executive Director of Corporate Services | Council Wide | Annually | October 2023 |
| 9 | External Audit Review of Internal Financial Controls | Azets | Interim audit report on Council wide internal financial control framework | External Audit | Executive Director of Corporate Services | Council Wide | Annually | October 2023 (as part of 2021/22 Annual Audit report) |
| 10 | Internal Audit Charter | Annual Report | Annual Audit Charter | Internal Audit | Executive Director of Corporate Services | Council Wide | Annually | March 2024 |

| Section B – Scrutiny Items | | | | | | | | |
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| 11 | Change Portfolio | | To ensure major projects undertaken by the Council were being adequately project managed | Major Project | Executive Director of Corporate Services | All | Six- monthly | March 2024 October 2023 |
| 12 | CLT Risk Report | Risk | Quarterly review of CLT's scrutiny of risk | Risk Management | Executive Director of Corporate Services | Council Wide | Quarterly | November 2023 February 2024 May 2024 |
| 13 | Whistleblowing Quarterly Report | | Quarterly Report | Scrutiny | Executive Director of Corporate Services | Internal | Quarterly | November 2023 March 2024 |
| 14 | Whistleblowing Annual Report | | Annual Report | Scrutiny | Executive Director of Corporate Services | Internal | Annual | March 2024 |
| 15 | Revenue Monitoring | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Quarterly | October 2023 March 2024 |
| 16 | Capital Monitoring | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Quarterly | October 2023 March 2024 |

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| 17 | Revenue Outturn | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Annual | October 2023 |
| 18 | Capital Outturn and Receipts | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Annual | October 2023 |
| 19 | Treasury – Strategy report | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Annual | March 2024 |
| 20 | Treasury – Annual report | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Annual | October 2023 |
| 21 | Treasury – Mid-term report | Review | Progress reports | Scrutiny | Executive Director of Corporate Services | Council Wide | Annual | January 2024 |
| 22 | Annual Assurance Schedules | Review | Progress Report | Scrutiny | All Directorates | Council | Annual | January 2024 (Education and Children’s Services) March 2024 (Corporate Services) & (Place |

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| 23 | Review of the Member/Officer Protocol | Review | Including timescales for submission | Scrutiny | Executive Director of Corporate Services | Council Wide | Flexible | September 2023 |
| Section C – Council Companies | | | | | | | | |
| 24 | Capital Theatres | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | January 2024 |
| 25 | Capital City Partnership | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | November 2023 |
| 26 | Edinburgh Leisure | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | May 2023 (continued to August 2023) |
| 27 | Transport for Edinburgh | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | October 2023 |
| 28 | Lothian Buses | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | October 2023 |

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| 29 | Edinburgh Trams | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | October 2023 |
| 30 | Edinburgh International Conference Centre | Review | Progress Report | Scrutiny | Executive Director of Place | Council Wide | Annual | January 2024 |