

# Work Programme

## Governance, Risk and Best Value Committee – 20 February 2024

	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 Audi	Chief Internal Auditor	Council Wide	Quarterly	May 2024 September 2024 January 2025

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
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	May 2024 September 2024 January 2025
3	Internal Audit Update	Six months report		Internal Audit	Chief Internal Auditor	Council Wide	Six monthly	June 2024
4	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 2024

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
5	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 March 2025
6	Accounts Commission	Annual report	Local Government in Scotland: Financial Overview	External Audit	Executive Director of Corporate Services	Council Wide	Annually	February 2025
7	Accounts Commission	Annual report	Accounts Commission: Local Government in Scotland Overview 2021	External Audit	Executive Director of Corporate Services	Council Wide	Annually	October 2024
8	Annual Audit Plan	Audit Scotland	Annual audit plan	External Audit	Executive Director of Corporate Services	Council Wide	Annually	March 2024 March 2025
9	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	September 2024

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
10	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 2024
11	Internal Audit Charter	Annual Report	Annual Audit Charter	Internal Audit	Executive Director of Corporate Services	Council Wide	Annually	March 2024 March 2025
<b>Section B – Scrutiny Items</b>								
12	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	April 2024 October 2024
13	CLT Risk Report	Risk	Quarterly review of CLT's scrutiny of risk	Risk Management	Executive Director of Corporate Services	Council Wide	Quarterly	May 2024 September 2024 January 2025
14	Revenue Monitoring	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Quarterly	March 2025

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
15	Whistleblowing Quarterly Report	Review	Six Monthly Report	Scrutiny	Chief Executive	Internal	Six Monthly	May 2024 September 2024
16	Revenue Monitoring	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Quarterly	June/July 2024 October 2024
17	Capital Monitoring	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Quarterly	June/July 2 October 2024
18	Revenue Outturn	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Annual	October 2024
19	Capital Outturn and Receipts	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Annual	October 2024
20	Treasury – Strategy report	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Annual	May 2024

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
21	Treasury – Annual report	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Annual	October 2024
22	Treasury – Mid-term report	Review	Progress reports	Scrutiny	Executive Director of Corporate Services	Council Wide	Annual	May 2024
23	Annual Assurance Schedules	Review	Progress Report	Scrutiny	All Directorates	Council	Annual	May 2024 (Corporate Services & Place)  January 2025 (Education and Children’s Services)
24	Forth Green Port	Review	Annual Report	Scrutiny	Executive Director of Place	Council Wide	Annual	October 2024
25	Major Projects Update Report	Review	Six Monthly Report	Scrutiny	Executive Director of Place	Council Wide	Six Monthly	August 2024  March 2025
26	Committee Statistics	Review	Annual Report	Scrutiny	Executive Director Corporate Services	Council Wide	Annual	February 2025

	Title / description	Sub section	Purpose/Reason	Category or type	Lead officer	Stakeholder	Progress updates	Expected date
27	Annual Assurance Exercise	Review	Annual Report	Scrutiny	Executive Director Corporate Services	Council Wide	Annual	June 2024
<b>Section C – Council Companies</b>								
28	Capital Theatres	Review	Progress Report	Scrutiny	Executive Director of Place	Council Wide	Annual	May 2024
29	Capital City Partnership	Review	Progress Report	Scrutiny	Executive Director of Place	Council Wide	Annual	November 2024
30	Edinburgh Leisure	Review	Progress Report	Scrutiny	Executive Director of Place	Council Wide	Annual	May 2024
31	Update on Council Transport Arms Length Companies	Review	Progress Report	Scrutiny	Executive Director of Place	Council Wide	Annual	May 2024
32	Edinburgh International Conference Centre	Review	Progress Report	Scrutiny	Executive Director of Place	Council Wide	Annual	January 2025

## GRBV Committee Upcoming Reports – 19 March 2024

## Appendix 1

Report Title	Type	Flexible/Not Flexible
<b>March 2024</b>		
IA Audit Plan for the year	Routine	Non-flexible
Annual Audit Plan (Audit Scotland)	Executive	Non- flexible
Internal Audit Charter	Routine	Non-flexible