

Report

10

Report to: Risk and Audit Scrutiny Forum

Date of Meeting: 16 December 2010

Report by: Executive Director (Corporate Resources)

Subject: Forward Programme for Future Meetings

1. Purpose of Report

- 1.1. The purpose of the report is to:-
 - Advise members of the forward programme for the Risk and Audit Scrutiny Forum to the end of 2011
 - Invite members to suggest topics for inclusion in the Forum's forward programme

2. Recommendation(s)

- 2.1. The Forum is asked to approve the following recommendation(s):-
 - (1) that the report and the outline forward programme for the Risk and Audit Scrutiny Forum attached as an appendix to the report is noted

3. Background

- 3.1. The Audit Scotland report on the Audit of Best Value and Community Planning highlighted the need for changes to the membership and conduct of the (former) Risk Management and Audit Forum to improve compliance with good practice guidance.
- 3.2 As part of the improvement measures, an Action Plan for the Risk and Audit Scrutiny Forum has been prepared. The Plan contains a number of proposed actions, one of which is to include, as a standard agenda item, proposals for the following meeting of the Forum to provide an opportunity for members to inform future agendas. The outline forward programme for the Forum to the end of 2011 is attached, for members' information, as an appendix to the report.

4. Employee Implications

- 4.1. None
- 5. Financial Implications
- 5.1. None

6. Other Implications

6.1. None

7. Equality Impact Assessment and Consultation Arrangements

7.1. None required

Robert McIlwain Executive Director (Corporate Resources)

26 November 2010

Link(s) to Council Values/Improvement Themes/Objectives

Improvement Theme – Governance and Accountability

Previous References

Executive Committee 8 July 2009

List of Background Papers

Audit Scotland Audit of Best Value and Community Planning

Contact for Further Information

If you would like to inspect the background papers or want further information, please contact:-

Pauline MacRae, Administration Officer

Ext: 4108 (Tel: 01698 454108)

E-mail: pauline.macrae@southlanarkshire.gov.uk

APPENDIX - RASF DRAFT FORWARD PROGRAMME TO END 2011

Item	APPENDIX – RASF DRAFT FORWARD PROGRAMME TO END 2011			
2. Follow up report 3. Internal Audit Progress Report (Recurring item) 4. Activity of PAF and Budget Scrutiny Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 19 May 2011 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1. Draft SLC Annual Accounts 2. Governance Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 29 September 2011 29 September 2011 3 November 3 November 2011 1. Internal Audit Opinions and Annual Report 5. Risk management Annual Report 6. Group Audit Opinions and Annual Report 7. Group Audit Compliance with Code of Prance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Risk and Audit Manager 7. Group Audit Including Final Management Letter 7. Top risk update 7. Top risk u	Date	Item	Responsibility	
2. Follow up report 3. Internal Audit Progress Report (Recurring item) 4. Activity of PAF and Budget Scrutiny Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 19 May 2011 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1. Draft SLC Annual Accounts 2. Governance Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 19 September 29 September 2011 29 September 2011 3. November 20 Inance Indicators Report 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk Advisor	3 March 2011	1. Internal Audit Plan	Risk and Audit Manager	
3. Internal Audit Progress Report (Recurring item) 4. Activity of PAF and Budget Scrutiny Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1. Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 29 September 2011 29 September 2011 29 September 2011 3 November 3 November 2011 4. Audit Findings 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk Advisor		2. Follow up report	External Audit	
(Recurring item) 4. Activity of PAF and Budget Scrutiny Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 11. Interim Controls Report 22. Prioritles and Risk Framework Review 33. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 6. Management of Fraud Risks 7. Group Assurance 19 September 29 September 2011 29 September 2011 20 September 30 November 2011 31 November 2011 41 Audit Activity of PAF and Budget Scrutiny Forum 5. Audit Advisor 1 Head of Child and Famillies Audit Advisor 1 Head of Child and Famillies 1 Head addit Manager 1 Risk and Audit Manager 1 Head of Finance 1 Head of Finance 1 Head of Administration 1 Head of Improvement 1 External Audit Manager 1 Head of Improvement 1 External Audit Manager 1 Head of Finance 1 Head of Finance 1 Head of Finance 1 Head of Finance 1 Head of Administration 1 Head of Administrat			Risk and Audit Manager	
Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 7. Top risk update 8. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 1 Draft SLC Annual Accounts 1 Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 6. Management Annual Report 6. Management Annual Report 7. Group Assurance 1 September 29 September 2011 29 September 2011 20 September 20 September 20 September 20 September 21 Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk and Audit Manager Head of Finance Head of Improvement External Audit External Audit External Audit External Audit External Audit External Audit Risk and Audit Manager Risk and Audit Manager Risk and Audit Manager Head of Administration External Audit External Audit Risk and Audit Manager Risk and Audit Manager Risk and Audit Manager Head of Administration External Audit Risk and Audit Manager			3	
Forum 5. Audit Scotland – Getting it Right for Children in Residential Care 6. NFI update 7. Top risk update 7. Top risk update 8. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 1 Draft SLC Annual Accounts 1 Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 6. Management Annual Report 6. Management Annual Report 7. Group Assurance 1 September 29 September 2011 29 September 2011 20 September 20 September 20 September 20 September 21 Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk and Audit Manager Head of Finance Head of Improvement External Audit External Audit External Audit External Audit External Audit External Audit Risk and Audit Manager Risk and Audit Manager Risk and Audit Manager Head of Administration External Audit External Audit Risk and Audit Manager Risk and Audit Manager Risk and Audit Manager Head of Administration External Audit Risk and Audit Manager		4. Activity of PAF and Budget Scrutiny	Head of Improvement and	
Children in Residential Čare 6. NFI update 7. Top risk update 7. Top risk update 8. NFI update 7. Top risk update 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Management Letter 7. Top risk update 1. Annual Report to Members and Controller of Audit including Final Manager Risk and Audit Manager Risk and Audit Manager Head of Finance Head of Finance Head of Finance Head of Finance Head of Administration External Audit			•	
Children in Residential Čare 6. NFI update 7. Top risk update 7. Top risk update 8. NFI update 7. Top risk update 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Management Letter 7. Top risk update 1. Annual Report to Members and Controller of Audit including Final Manager Risk and Audit Manager Risk and Audit Manager Head of Finance Head of Finance Head of Finance Head of Finance Head of Administration External Audit		5. Audit Scotland – Getting it Right for		
7. Top risk update 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 29 September 2011 29 September 2011 29 September 2011 3 November 2011 5. Top risk update 1. Interim Controls Report Accounting and Budgeting Manager 1. Interim Controls Report Head of Finance Head of Improvement External Audit External Audit Head of Finance Head of Administration Head of Improvement External Audit Head of Finance Head of Improvement Head of Finance Head of Finance Head of Finance Head of Improvement Head of Finance Head of Administration Risk and Audit Manager			Head of Child and Families	
7. Top risk update 1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 29 September 2011 29 September 2011 29 September 2011 3 November 2011 5. Top risk update 1. Interim Controls Report Accounting and Budgeting Manager 1. Interim Controls Report Head of Finance Head of Improvement External Audit External Audit Head of Finance Head of Administration Head of Improvement External Audit Head of Finance Head of Improvement Head of Finance Head of Finance Head of Finance Head of Improvement Head of Finance Head of Administration Risk and Audit Manager		6. NFI update	Audit Advisor	
1. Interim Controls Report 2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 29 September 2011 29 September 2011 29 September 3 November 2011 3 November 2011 4. Interim Controls Report 4. Internal Audit Anual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 4. Performance Indicators Report 5. Risk and Audit Manager 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 4. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 5. Governance Improvements 6. Annual Report to Members and 6. Controller of Audit including Final Management Letter 7. Top Risk update 7. Risk and Audit Manager 8. Performance Indicators Report 9. Best Value update 1. External Audit 9. Head of Finance 1. Head of Administration 1. Head of Administration 1. Head of Administration 1. Annual Report to Members and 1. Annual			Risk Advisor	
2. Priorities and Risk Framework Review 3. Internal Audit Annual Report 4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 29 September 2011 29 September 2011 29 September 3 November 3 November 2011 3 November 2011 20 Priorities and Risk Framework Review 3. Internal Audit Annual Report Risk and Audit Manager 4. Internal Audit Manager 5. Risk management Annual Report 6. Management Annual Report 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 7. Governance Improvements 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit 1. External Aud	19 May 2011	·	External Audit	
4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 1 Draft SLC Annual Accounts 1. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update Risk and Audit Manager Head of Improvement Head of Finance Head of Finance Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor	•	•	External Audit	
4. Internal Audit Compliance with Code of Practice 5. Review of Risk Management Arrangements against Standards 1 Draft SLC Annual Accounts 1. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update Risk and Audit Manager Head of Improvement Head of Finance Head of Finance Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor		3. Internal Audit Annual Report	Risk and Audit Manager	
Practice 5. Review of Risk Management Arrangements against Standards 14 July 2011 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Indicators Report Accounting and Budgeting Manager Head of Improvement External Audit		•		
Arrangements against Standards 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk and Audit Manager Accounting and Budgeting Manager Head of Improvement External Audit		•	9	
Arrangements against Standards 1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk and Audit Manager Accounting and Budgeting Manager Head of Improvement External Audit		5. Review of Risk Management	Risk Advisor	
1 Draft SLC Annual Accounts 2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report of Administration 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Head of Finance Head of Finance Head of Finance Head of Administration External Audit External Aud		_		
2. Governance Statement 3. Efficiencies, Savings and Formal Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 7. Group Assurance 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Head of Administration Head of Finance Head of Finance Head of Administration External Audit	14 July 2011		Head of Finance	
Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk Advisor	•	2. Governance Statement	Head of Administration	
Statement 4. Approval of RASF Annual Report 5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Risk Advisor		3. Efficiencies, Savings and Formal	Head of Finance	
5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 3 November 2011 3 November 2011 4. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Audit Advisor Accounting and Budgeting Manager Head of Improvement External Audit Head of Finance Head of Administration Head of Administration External Audit E		=		
5. Risk management Annual Report 6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 3 November 2011 3 November 2011 4. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk and Audit Manager Audit Advisor Accounting and Budgeting Manager Head of Improvement External Audit Head of Finance Head of Administration Head of Administration External Audit E		4. Approval of RASF Annual Report	Risk and Audit Manager	
6. Management of Fraud Risks 7. Group Assurance 8. Performance Indicators Report 9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 3 November 2011 Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Accounting and Budgeting Manager Head of Improvement External Audit External Audit External Audit External Audit External Audit Risk and Audit Manager Risk Advisor			_	
7. Group Assurance Head of Administration 8. Performance Indicators Report Accounting and Budgeting Manager 9. Best Value update Head of Improvement 29 September 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy Head of Finance 4. Forum Effectiveness and Assessment 5. Governance Improvements Head of Administration 4. Forum Effectiveness and Assessment 5. Governance Improvements Head of Administration 4. Forum Effectiveness and Assessment 5. Governance Improvements External Audit Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk Advisor				
9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Manager Head of Improvement Head of Finance Head of Administration External Audit Risk and Audit Manager Risk Advisor		-	Head of Administration	
9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Manager Head of Improvement Head of Finance Head of Administration External Audit Risk and Audit Manager Risk Advisor		·		
9. Best Value update 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Head of Improvement External Audit External Audi		8. Performance Indicators Report	Accounting and Budgeting	
29 September 2011 1. External Audit Opinions and Annual Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy Head of Finance Head of Finance 4. Forum Effectiveness and Assessment 5. Governance Improvements Head of Administration Head of Administration External Audit 3 November 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk Advisor			Manager	
Audit Findings 2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 4. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Head of Finance Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor		9. Best Value update	Head of Improvement	
2. Final Accounts and Annual Report 3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Head of Finance Head of Finance Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor	29 September	External Audit Opinions and Annual	External Audit	
3. Financial Strategy 4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Finance Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor	2011	Audit Findings		
4. Forum Effectiveness and Assessment 5. Governance Improvements 1. Annual Report to Members and Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Head of Administration External Audit External Audit Risk and Audit Manager Risk Advisor		Final Accounts and Annual Report	Head of Finance	
5. Governance Improvements 1. Annual Report to Members and 2011 Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk Advisor		3. Financial Strategy	Head of Finance	
1. Annual Report to Members and External Audit Controller of Audit including Final Management Letter 2. Top Risk update 3. Progress on Risk management Risk Advisor		4. Forum Effectiveness and Assessment	Head of Administration	
2011 Controller of Audit including Final Management Letter 2. Top Risk update Risk and Audit Manager 3. Progress on Risk management Risk Advisor		5. Governance Improvements	Head of Administration	
Management Letter 2. Top Risk update 3. Progress on Risk management Risk Advisor	3 November	 Annual Report to Members and 	External Audit	
2. Top Risk update3. Progress on Risk managementRisk and Audit ManagerRisk Advisor	2011	Controller of Audit including Final		
Progress on Risk management Risk Advisor		Management Letter		
· · · · · · · · · · · · · · · · · · ·		•	Risk and Audit Manager	
Workplan		Progress on Risk management	Risk Advisor	
- In -		Workplan		

N.B. Audit Scotland national studies and reviews will appear as a recurring item but the frequency and subject matter will vary according to their programme. This has not yet been published for 2011/12.