

REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 3 MAY 2024

AUDIT COMMITTEE BUSINESS PLANNER

1 Recommendation

1.1 The Committee is recommended to review and comment on the draft business planner for the Committee.

2 Background / Discussion

2.1 At the Audit Committee meeting of 9th December 2020 the Committee agreed to the adoption of a business planner. The business planner provides a forward look to the work plan of the Committee.

2.2 The Committee agreed that the business planner should be reviewed at each meeting of the Committee and updated on a rolling basis after each meeting.

2.3 The workplan contained in the business planner covers:

- Standing Items (Action Log, Business Planner, Internal Audit update).
- Items that need to be considered at a particular point in the year (e.g., Annual Accounts review and approval, External Audit report).
- One off items that can be scheduled at any point in the year (e.g., relevant national reports, review of remit, review of risk register).

There is still sufficient flexibility in the forward workplan for the Committee to include any specific reviews or ad hoc pieces of work that may be instructed.

3 Equalities, Staffing and Financial Implications

3.1 An equality impact assessment is not required because the reason for this report is for the Committee to agree its own business planner.

3.2 There are no staffing and financial implications arising as a direct result of this report.

Chris Smith
Chief Finance and Business Officer

23 April 2024

Appendix 1 - Business Planner