

## GOVERNANCE

### DECISION SHEET

#### AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 19 FEBRUARY 2026

Please let the Committee Officer know as soon as possible if you do not agree with any action proposed in this decision sheet. These are decisions of the Committee and there is an expectation that action will be taken. If for any reason it is apparent that you will not be able to act on these instructions in full or in part or that there will be a delay, please let the Committee Officer know as it may be necessary to advise the Committee or seek further instructions from the Committee.

	Item Title	Committee Decision	Cluster Required to take action	Officer to Action
3.1	<u>Declarations of Interest or Transparency Statements</u>	<b>The Committee resolved:</b> (1) Councillors Allard and Radley advised that they had a connection in relation to agenda item 9.9 (City Region Deal) by virtue of them being Council appointed members of the Aberdeen City Region Deal Joint Committee. Having applied the objective test, they did not consider that they had an interest and would not be withdrawing from the meeting; and (2) Councillor Houghton and McLellan advised that they had a connection in relation to agenda item 9.9 (City Region Deal) by virtue of them being nominated substitutes of the Aberdeen City Region Deal Joint Committee. Having applied the objective test, they did not consider that they had an interest and would not be withdrawing from the meeting.	Governance	K Finch
5.1	<u>Minute of Previous Meeting of 27 November 2025</u>	<b>The Committee resolved:</b> to approve the minute as a correct record.	Governance	K Finch

	<b>Item Title</b>	<b>Committee Decision</b>	<b>Cluster Required to take action</b>	<b>Officer to Action</b>
6.1	<b><u>Committee Business Planner</u></b>	<b><u>The Committee resolved:</u></b> to note the Committee business planner.	Governance	K Finch
9.1	<b><u>ALEO Assurance Hub Workplan and Terms of Reference - CORS/26/033</u></b>	<b><u>The Committee resolved:</u></b> (i) to note the workplan for the ALEO Assurance Hub in 2026 which had been consulted upon with the ALEOs and the relevant Conveners; and (ii) to note the Terms of Reference for the ALEO Assurance Hub which had been amended to remove Bon Accord Care (BAC) from the remit of the Hub following the Council decision on 10th December to transfer BAC back into Aberdeen City Council in 2026/27.	Governance	V Cuthbert
9.2	<b><u>Use of Investigatory Powers Annual report - CORS/26/032</u></b>	<b><u>The Committee resolved:</u></b> (i) to note the overview of the council's use of investigatory powers during the calendar year 2025, as set out in the report; and (ii) to agree that the Use of Investigatory Powers Policy Remains fit for purpose.	Governance	J Anderson J Forsyth
9.3	<b><u>Lessons learned following the decision of the Court of Session: Norman Esslemont v Aberdeen City Council - CRE/26/035</u></b>	<b><u>The Committee resolved:</u></b> (i) to approve the recommendations contained within the report; (ii) to note that the lessons learned report provided was prepared for a defined and limited purpose; and (iii) to support transparency and independent assurance, to instruct Internal Audit to undertake a separate lessons learned review covering the period from June 2024 to January 2025 and to report back to this	Operations Strategic Planning Governance  Internal Audit	M Reilly/ V Ritson D Dunne/C McArthur  Jenni Lawson  J Dale

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		<p>Committee in May 2026, with the review to consider:</p> <ul style="list-style-type: none"> <li>(a) the sequence of decisions and advice associated with the Council being subject to legal challenge;</li> <li>(b) an assessment of why members were required to argue for, and the appropriateness of members being asked to vote on whether to receive, legal advice obtained by officers;</li> <li>(c) ongoing engagement with bus operators following referral of the matter by the Net Zero, Environment and Transport Committee to full Council;</li> <li>(d) the timing of legal advice in relation to the statutory requirements of Schedule 9 to the Road Traffic Regulation Act 1984 and the Local Authorities' Traffic Orders (Procedure) (Scotland) Regulations 1999;</li> <li>(e) the advice provided to members on the competency of the motion approved at the full Council meeting on 11 October 2024, including reference to statutory consent requirements; and</li> <li>(f) whether the procedural changes outlined in the report would assist in the</li> </ul>		

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		management of similar statutory processes in future.		
9.4	<b><u>Corporate Landlord Responsibilities-Follow Up Report - F&amp;C/26/034</u></b>	<b><u>The Committee resolved:</u></b> to note the content of the report, progress made to date and actions still outstanding.	Corporate Landlord	S Booth/ S Mathieson
9.5	<b><u>Internal Audit Charter - IA/26/002</u></b>	<b><u>The Committee resolved:</u></b> to approve the attached Internal Audit Charter noting that no changes had been made to the Charter approved in September 2025 by the Committee.	Internal Audit	J Dale
9.6	<b><u>Internal Audit Update Report - IA/26/001</u></b>	<b><u>The Committee resolved:</u></b> (i) to note the progress of the Internal Audit Plan; and (ii) to note the progress that management had made with implementing recommendations agreed in Internal Audit reports.	Internal Audit	J Dale
9.7	<b><u>RAAC Response - AC2610</u></b>	<b><u>The Committee resolved:</u></b> to note the report and the attached internal audit report.	Internal Audit Families & Communities	J Dale S Booth/J McKenzie
9.8	<b><u>Agency Costs - AC2604</u></b>	<b><u>The Committee resolved:</u></b> to note the report and the attached internal audit report.	Internal Audit Corporate Services	J Dale B Bularan M Mackenzie L Strachan
9.9	<b><u>City Region Deal - AC2611</u></b>	<b><u>The Committee resolved:</u></b> to note the report and the attached internal audit report.	Internal Audit City Regeneration & Environment	J Dale S Bews

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9.10	<u>Trade Waste - AC2614</u>	<b><u>The Committee resolved:</u></b> to note the report and the attached internal audit report.	Internal Audit Operations	J Dale K Hultman
9.11	<u>Internal Audit Plan 2026-2029 - IA/26/003</u>	<b><u>The Committee resolved:</u></b> to approve the attached Internal Audit Plan for 2026-2029.	Internal Audit	J Dale

If you require any further information about this decision sheet, please contact Karen Finch, tel 01224 053945 or email [kfinch@aberdeencity.gov.uk](mailto:kfinch@aberdeencity.gov.uk)