



To: Councillor McCaig, Convener; Yuill, Vice-Convener, and Councillors Cameron, Cooney, Crockett, Donnelly, Jackie Dunbar, Graham, Greig, Lawrence, Malik, May, Jean Morrison MBE, Nathan Morrison, Noble, Reynolds and Townson.

Town House,
ABERDEEN 17 February 2015

AUDIT, RISK AND SCRUTINY COMMITTEE

The Members of the **AUDIT, RISK AND SCRUTINY COMMITTEE** are requested to meet in Committee Room 2 - Town House on **THURSDAY, 26 FEBRUARY 2015 at 2.00 pm.**

JANE G. MACEACHRAN
HEAD OF LEGAL AND DEMOCRATIC SERVICES

B U S I N E S S

1. DETERMINATION OF EXEMPT BUSINESS

There are no exempt items on the agenda. The Committee may require a response to questions during the meeting that cannot be released in the public domain therefore the exempt paragraph class will be applied where appropriate.

2. MINUTES, WORKPLAN AND DECISION TRACKING

2.1 Minute of Previous Meeting of 20 November 2014 (Pages 1 - 12)

2.2 Workplan (Pages 13 - 22)

2.3 Decision Tracking Statement (Pages 23 - 26)

2.4 Minute of Meeting the Corporate Health and Safety Committee of 29 August 2014 (Pages 27 - 36)

3. PERFORMANCE AND IMPROVEMENT

3.1 Elected Member Development - Report by Acting Director of Corporate Governance (Pages 37 - 40)

- 3.2 Data Protection Reporting - October to December 2014 - Report by the Acting Director of Corporate Governance (Pages 41 - 62)
- 3.3 Transfer of Internal Audit Services - Report by the Acting Director of Corporate Governance (Pages 63 - 74)
- 3.4 Internal Audit Plan 2015/16 - Internal Audit (Pages 75 - 84)
- 3.5 Internal Audit Charter - Internal Audit (Pages 85 - 92)
- 3.6 Internal Audit Progress and Performance - PWC (Pages 93 - 100)
- 3.7 External Audit Plan 2014/15 - External Audit (Pages 101 - 128)
- 3.8 Health and Safety Assurance - Report by the Acting Director of Corporate Governance (Pages 129 - 138)

4. RISK MANAGEMENT

- 4.1 System of Risk Management - Report by the Acting Director of Corporate Governance (Pages 139 - 166)
- 4.2 Education and Children's Services Risk Register - Report by the Director of Education and Children's Services (Pages 167 - 188)

5. CONTROL ENVIRONMENT AND ASSURANCE INTERNAL

- 5.1 ICT Disaster Recovery - PWC (Pages 189 - 204)
- 5.2 ICT Asset Management - PWC (Pages 205 - 220)
- 5.3 Care First Budgetary Control and Forecasting - PWC (Pages 221 - 242)
- 5.4 ALEO Tier 2 Review - PWC (Pages 243 - 262)
- 5.5 Continuous Controls - Financial Controls Programme Phase 1 - PWC (Pages 263 - 306)
- 5.6 Service Reviews (Care Users) - PWC (Pages 307 - 322)
- 5.7 Aberdeen International Youth Festival - PWC (Pages 323 - 340)

6. CONTROL ENVIRONMENT AND ASSURANCE - EXTERNAL

6.1 Fleet - Update Following Transport Commissioners Report - to follow

7. CONTROL ENVIRONMENT AND ASSURANCE - AUDIT FOLLOW UP

7.1 Audit Follow Up - PWC (Pages 341 - 370)

7.2 Fraud Governance - Scottish Welfare Fund - Report by the Acting Director of Corporate Governance (Pages 371 - 374)

7.3 Targeted Follow Up: Major Capital Investment in Councils - External Audit (Pages 375 - 388)

7.4 Corporate Health and Safety Committee Reporting Arrangements - Remit from Local Gov. JCC (Pages 389 - 390)

8. FINANCE

8.1 Annual Accounts 2014/15 - Action Plan and Key Dates - Report by the Acting Director for Corporate Governance - to follow (Pages 391 - 394)

9. VALUE FOR MONEY

9.1 Audit Scotland Value for Money National Reviews - Report by the Acting Director for Corporate Governance (Pages 395 - 400)

10. EXEMPT REPORT

10.1 Matters Under Investigation

Following the meeting, the Committee will meet in private with the internal auditors, PricewaterhouseCoopers, as agreed as part of the self-evaluation exercise to undertake a discussion with them relating to External Audit. A further session for meeting with External Audit will be held at a later date.

Website Address: www.aberdeencity.gov.uk

Should you require any further information about this agenda, please contact Karen Rennie, tel 522723 or email karrennie@aberdeencity.gov.uk