

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 25 JUNE 2015

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 | Services Required to take action | Officer to Action |
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| 2.1 | <u>Transfer of Site, Langdykes Road - Referral from Finance, Policy and Resources Committee</u> | The Committee resolved: to request the Chief Internal Auditor meet with the appropriate Directors to agree the scope for the review and report back to the Committee. | Internal Audit Communities, Housing & Infrastructure | T D Hughes P Leonard |
| 3.1 | <u>Minute of Previous Meeting of 11 May 2015</u> | The Committee resolved: (i) in relation to article 20, resolution (iii) to note that the calculation method had been received from Audit Scotland and that percentage for Aberdeen's proportion of the 8.5% reduction in Scottish Government funding would be calculated and circulated to the Committee; and (ii) to otherwise approve the minute as a correct record. | Finance | S Whyte |
| 3.2 | <u>Workplan</u> | The Committee resolved: to note the workplan. | | |
| 3.3 | <u>Decision Tracking Sheet</u> | The Committee resolved: (i) in relation to item 1 (CareFirst Budgetary Control and Forecasting), to note that the Corporate Performance and Transformation Manager would seek clarification on when the Short Term | IT and Transformation Adult Services | M Murchie T Cowan |

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| | <u>Safety Committee of 20 February 2015</u> | to note the content of the minute. | | |
| 4.1 | <u>Internal Audit Annual Report - PWC</u> | <u>The Committee resolved:</u> (i) to concur with the thanks from the Convener provided to PriceWaterhouseCoopers staff for their commitment and working relationship with officers throughout their term of appointment; and (ii) to otherwise note the content of the report. | Internal Audit (PWC) | D Brown |
| 4.2 | <u>External Audit Progress Update - Report by External Audit</u> | <u>The Committee resolved:</u> (i) to note the verbal update provided by the External Auditor in relation to their planned review of the Marischal Square Development; and (ii) to otherwise note the content of the report. | External Audit | A MacDonald |
| 4.3 | <u>Audit, Risk and Scrutiny Annual Report - Report by the Acting Director of Corporate Governance</u> | <u>The Committee resolved:</u> (i) to approve the annual report; (ii) to refer the report to the next meeting of Full Council for their consideration; and (iii) to thank the Corporate Performance and Transformation Manager for the comprehensive report. | IT & Transformation | M Murchie |
| 4.4 | <u>Data Protection Reporting - January to March 2015 - Report by the Acting Director of Corporate Governance</u> | <u>The Committee resolved:</u> (i) in response to a question from Councillor Nathan Morrison, to note that all staff were expected to complete the basic data protection course and that for some areas of work more comprehensive training was required and implemented; (ii) in response to a comment from Councillor Graham, to note that an annual report providing an overview throughout the year would be presented to this Committee at the meeting where no quarterly report was | Legal Services | F Smith |

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| | | presented; and (iii) to otherwise note the content of the report. | | |
| 5.1 | <u>Corporate Governance Risk Register - Report by the Acting Director of Corporate Governance</u> | <p>The Committee resolved:</p> <p>(i) in response to a question from Councillor Cameron relating to the risk of Council losing representation within National Collective Bargaining arrangements through the Scottish Local Government Partnership not being able to secure an agreement with COSLA, to note the verbal update provided by the Head of Human Resources and Customer Service and that a further update would be provided to the Committee in due course;</p> <p>(ii) to note the content of the Corporate Governance Risk Register and the status of controls and mitigation in place to manage risks as presented in Appendix 1 to the report;</p> <p>(iii) to note that the content of the register would be kept under regular review by the service's Senior Management Team;</p> <p>(iv) to note that the Risk Register would be reported twice each year to the Finance, Policy and Strategy Committee as part of the regular service performance reporting process.</p> | <p>Human Resources & Customer Service</p> <p>Corporate Governance</p> | <p>E Sutherland</p> <p>N Buck M Allan</p> |
| 6.1 | <u>Continuous Controls - Financial Controls Programme - PWC</u> | <p>The Committee resolved: to note the content of the report and endorse the recommendations for improvement.</p> | Finance | E Wallace |
| 6.2 | <u>Pension Fund Financial Controls - PWC</u> | <p>The Committee resolved: to note the content of the report and endorse the recommendations for improvements.</p> | North East Pension Fund | L Colliss |
| 6.3 | <u>Compliance with Public Records (Scotland) Act - Phase 2 - PWC</u> | <p>The Committee resolved: (i) in relation to recommendation 3.02</p> | IT & Transformation | C Anderson |

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| | | <p>(Identifying and Maintaining Business Critical and Key Information Assets) to include the IT Technology Services Manager as a responsible person;</p> <p>(ii) in relation to recommendation 3.03 (Business Continuity Planning – Control Design) to include the Head of Policy, Performance and Resources as a responsible person; and</p> <p>(iii) to otherwise note the content of the report and endorse the recommendations for improvement.</p> | <p>Emergency Planning Unit Education & Children's Services</p> <p>IT & Transformation</p> <p>Legal Services Procurement</p> | <p>S Massey</p> <p>D McIntosh</p> <p>E Couperwhite</p> <p>C Anderson S Skidmore F Smith C Innes</p> |
| 6.4 | <u>Management Information ICT - PWC</u> | <u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement. | IT & Transformation | S Haston |
| 6.5 | <u>Roads Construction Consent - PWC</u> | <u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement. | Planning & Sustainable Development | H Murdoch |
| 8.2 | <u>Fleet Management Governance - PWC</u> | <u>The Committee resolved:</u> (i) in response to a question from Councillor Graham, to note that the health and safety aspects would be reported to Corporate Health and Safety Committee and all other performance issues would be reported to Communities, Housing and Infrastructure via the Performance Indicators; and (ii) to otherwise note the content of the report and endorse the recommendations for improvement. | Public Infrastructure & Environment | M Reilly |
| 7.1 | <u>Review of ICT Services - Report by the External Auditor</u> | <u>The Committee resolved:</u> (i) in response to a question from Councillor Nathan Morrison, to note that a programme of work had been implemented to replace old pcs operating | IT & Transformation | S Haston S Massey C Anderson |

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| | | <p>in place to meet the two outstanding audit recommendations in relation to scrutiny of Arm's Length External Organisations (ALEOs) performance and risk management;</p> <p>(ii) to note the ongoing work in relation to the review of Service Level Agreements (SLAs) with tier 2 ALEOs and that a further report would be submitted to the next meeting of the Committee; and</p> <p>(iii) to note that the timetable for reviewing the Service Level Agreement for each ALEO would be included in the report to be submitted to the next meeting.</p> | | K Donnelly |
| 9.1 | <u>Interim Report on the 2014/15 Audit - Report by the External Auditor</u> | <u>The Committee resolved:</u> to note the content of the report. | | |
| 9.2 | <u>Unaudited Annual Accounts 2014/15 - Report by Acting Director of Corporate Governance</u> | <u>The Committee resolved:</u> <p>(i) to approve the Annual Governance Statement as included in the Council's unaudited Annual Accounts for the financial year 2014/15;</p> <p>(ii) to note the Council's unaudited Annual Accounts 2014/15, paying particular attention to the sections highlighted in paragraph 5.4;</p> <p>c) to note the unaudited Annual Accounts 2014/15 of the Council's registered charities;</p> <p>(iv) to note that following this meeting the Council's and the registered charities unaudited Annual Accounts will be finalised, signed and submitted to Audit Scotland by 30 June 2015;</p> <p>(v) to note that as now required by statute, the Audit, Risk & Scrutiny Committee on</p> | Finance | S Whyte S Buthlay |

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| | | <p>29 September 2015 will receive the Council's audited Annual Accounts for consideration and approval prior to their signature by the Head of Finance, Chief Executive and Council Leader;</p> <p>(vi) to note that the Audit, Risk & Scrutiny Committee of 29 September 2015 would receive the external auditor's "Combined Annual Report and Report to Those Charged with Governance on the 2014/15 audit" for debate and consideration and that the report would set out the auditor's finding and conclusions from all audit activity undertaken during the year, highlight the significant issues arising from the audit of the annual accounts and inform Elected Members of the proposed audit opinion in advance of the accounts being certified;</p> <p>(vii) to note that the Audit, Risk & Scrutiny Committee on 29 September 2015 would also receive the audited Annual Accounts for the registered charities for consideration and approval prior to their signature along with the associated external auditor's report; and</p> <p>(viii) in response to a question from Councillor Graham relating to the Best Value Audit, to note that following the release of the findings of the audit, an action plan would be submitted to Full Council in August.</p> | | |
| 10.1 | <p><u>Aberdeen Local Scrutiny Plan and the National Scrutiny Plan 2015/16 - Reports by External Audit</u></p> | <p><u>The Committee resolved:</u></p> <p>(i) to note that the External Auditor had written to the Chief Executive of the Care Inspectorate requesting that they postpone their audit on adult services due to be undertaken in December 2015 to January 2016 as a further audit on multi-</p> | External Audit | S Boyle |

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| | | (ii) agency public protection arrangements (MAPPA) would be undertaken in June 2015; to otherwise note the content of the report. | | |

If you require any further information about this decision sheet, please contact Karen Rennie, tel 01224 522723 or email karrennie@aberdeencity.gov.uk