



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

Town House,  
ABERDEEN 18 September 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 **TUESDAY, 29 SEPTEMBER 2015 at 3.00 pm.**

FRASER BELL  
HEAD OF LEGAL AND DEMOCRATIC SERVICES

### **B U S I N E S S**

- 1 Determination of Exempt Business
- 2 Minute, Workplan and Decision Tracking Sheet
  - 2.1 Minute of Previous Meeting of 25 June 2015 (Pages 5 - 16)
  - 2.2 Workplan (Pages 17 - 26)
  - 2.3 Decision Tracking Statement (Pages 27 - 30)
- 3 Performance and Improvement
  - 3.1 Elected Member Development - Report by the Interim Director of Corporate Governance (Pages 31 - 32)

- 3.2 Internal Audit Progress and Performance - Report by Internal Audit (Pages 33 - 48)
- 3.3 External Audit Progress and Performance - Report by External Audit (Pages 49 - 54)
- 3.4 Data Protection Reporting April to June 2015 - Report by the Interim Director of Corporate Governance (Pages 55 - 60)

#### 4 Risk Management

- 4.1 Health and Social Care Integration - Report by the Internal Auditor (Pages 61 - 78)
- 4.2 Shadow Joint Integration Board Risk Register - Report by Chief Officer - Health and Social Care (Pages 79 - 84)
- 4.3 Council Tax Billing 2014/15 - Report by Internal Auditor (Pages 85 - 92)

#### 5 Control Environment and Assurance Internal

- 5.1 Housing - Rent Assessment - Report by Internal Auditor (Pages 93 - 100)

#### 6 Control Environment and Assurance External

- 6.1 Public Reporting Performance - Audit Scotland's Assessment - Report by the Chief Executive (Pages 101 - 124)
- 6.2 Deduction of PAYE from Office Holders - Report by the Interim Director of Corporate Governance (Pages 125 - 130)

#### 7 Control Environment and Assurance - Audit Follow Up

- 7.1 Internal Audit Recommendations Outstanding pre 15/16 - Report by Internal Auditor (Pages 131 - 142)
- 7.2 Internal Audit Recommendations 2015/16 - Report by Internal Auditor (Pages 143 - 146)
- 7.3 Aberdeen International Youth Festival - Following the Public Pound - Report by the Interim Director of Corporate Governance (Pages 147 - 150)

#### 8 Financial Reporting

- 8.1 Annual Report to Members and the Controller of Audit on the 2014/15 Audit - Report by External Audit (Pages 151 - 214)
- 8.2 Annual Audited Accounts 2014/15 - Report by the Interim Director of Corporate Governance (Pages 215 - 402)
- 9 Value For Money
  - 9.1 Audit Scotland Value for Money National Reviews - Report by the Interim Director of Corporate Governance (Pages 403 - 416)
- 10 Exempt Reports
  - 10.1 Matters Under Investigation

Website Address: [www.aberdeencity.gov.uk](http://www.aberdeencity.gov.uk)

Should you require any further information about this agenda, please contact Karen Rennie, tel 01224 522723 or email [karrennie@aberdeencity.gov.uk](mailto:karrennie@aberdeencity.gov.uk)