



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

Town House,  
ABERDEEN 20 April 2016

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

The Members of the **AUDIT, RISK AND SCRUTINY COMMITTEE** are requested to meet in Council Chamber - Town House on **THURSDAY, 28 APRIL 2016 at 2.00 pm.**

FRASER BELL  
HEAD OF LEGAL AND DEMOCRATIC SERVICES

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

- 1 Deputation Request
- 2 Minutes, Workplan and Decision Tracking Sheet
  - 2.1 Minute of Previous Meeting of 9 March 2016 (Pages 5 - 18)
  - 2.2 Workplan (Pages 19 - 28)
  - 2.3 Decision Tracking Sheet (Pages 29 - 30)
- 3 Performance and Improvement
  - 3.1 Internal Audit Progress Report - Report by the Internal Auditor (Pages 31 - 50)

- 3.2 Revised Internal Audit Charter - Report by the Internal Auditor (Pages 51 - 58)
- 3.3 External Audit Progress Report - Report by the External Auditor (Pages 59 - 64)
- 3.4 Data Protection Reporting September to December 2015 - Report by the Interim Director of Corporate governance (Pages 65 - 70)

#### 4 Risk Management System

- 4.1 Corporate Governance Risk Register - Report by the Interim Director of Corporate Governance (Pages 71 - 90)
- 4.2 Fraud Annual Report - Report by the Interim Director of Corporate Governance (Pages 91 - 134)
- 4.3 Scottish Public Services Ombudsman Complaint Recommendations - Report by the Interim Director of Corporate Governance (Pages 135 - 140)

#### 5 Control Environment and Assurance - Internal

- 5.1 Best Value Audit - Report by the Interim Director of Corporate Governance (Pages 141 - 152)
- 5.2 Corporate Policies and Procedures - Report by the Internal Auditor (Pages 153 - 174)
- 5.3 Secondary Schools - Report by the Internal Auditor (Pages 175 - 190)
- 5.4 Teachers Payroll - Report by the Internal Auditor (Pages 191 - 202)
- 5.5 Rent Collection - Report by the Internal Auditor (Pages 203 - 214)
- 5.6 Vehicles - Report by the Internal Auditor (Pages 215 - 232)
- 5.7 Social Work Tendering - Report by the Internal Auditor (Pages 233 - 246)

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

- 6.1 Audit Scotland - Borrowing and Treasury Management in Councils - Report by the Interim Director of Corporate Governance (Pages 247 - 254)

- 6.2 Due Diligence Process for the Establishment of the Aberdeen City Health and Social Care Partnership Budget - Report by the Interim Director of Corporate Governance (Pages 255 - 270)
- 6.3 Public Performance Reporting - Report by the Chief Executive (Pages 271 - 280)
- 6.4 Outstanding Internal Audit Recommendations pre 2015/16 (pwc) - Report by the Internal Auditor (Pages 281 - 286)
- 6.5 Internal Audit Follow Up on Recommendations Against the 2015/16 Internal Audit Plan - Report by the Internal Auditor (Pages 287 - 292)
- 6.6 External Audit Outstanding Recommendations - Report by the External Auditor (Pages 293 - 306)

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)