

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - TUESDAY, 27 SEPTEMBER 2016

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
1	<u>Determination of Exempt Business</u>	<u>The Committee resolved:</u> The Committee resolved in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, to exclude the press and public from the meeting for item 10.1 so as to avoid disclosure of exempt information of the class described in paragraph 14.		
3.1	<u>Minute of Previous Meeting of 27 June 2016</u>	<u>The Committee resolved:</u> to approve the minute as a correct record.		
3.2	<u>Workplan</u>	<u>The Committee resolved:</u> to note the content of the workplan.		
3.3	<u>Decision Tracking Sheet</u>	<u>The Committee resolved:</u> (i) to delete items 1 (Fraud Annual Report); 3(ii) (Social Work Tendering Internal Audit Report); 4 (Strategic Infrastructure Plan Progress Update); 6 (Audit Outstanding Recommendations – Carefirst); and (ii) to otherwise note the content of the decision tracking sheet.	Legal & Democratic	K Rennie

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		<p>internal audit;</p> <p>(iii) in response to questions from Councillors Samarai and Young in relation to the Bank Reconciliations audit, to note that the meeting with Finance had taken place and that it was the methodology around bank reconciliations that required more detail not the financial position;</p> <p>(iv) to agree to the sharing of Aberdeen City Council Adult Social Work Internal Audit reports with the Aberdeen City Integration Joint Board Audit and Performance Systems Committee;</p> <p>(v) to agree to receive Aberdeen City Integration Joint Board Internal Audit reports for information; and</p> <p>(vi) to otherwise note the content of the report.</p>	Internal Audit	D Hughes
4.2	<u>External Audit Progress and Performance</u>	<u>The Committee resolved:</u> to note the content of the report.		
4.3	<u>Information Governance Management and Reporting Arrangements</u>	<u>The Committee resolved:</u> <p>(i) in response to a question from Councillor Dickson relating to the integration of the various systems and the security of the data, to note that the Information Governance Group would work through the methodology for the different elements to ensure all of the systems had the appropriate security as required as part of data management and that as part of the review, a top of the range cyber security system would be installed to</p>	IT and Transformation	C Anderson

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		<p>help eliminate any threats to the Councils systems;</p> <p>(ii) to note the positive feedback received from Councillor Jackie Dunbar relating to the improved reporting method;</p> <p>(iii) to note the information contained in the report; and</p> <p>(iv) to approve the proposed changes for the oversight and reporting of information governance.</p>		
4.4	<u>ALEO Governance Hubs</u>	<p><u>The Committee resolved:</u></p> <p>(i) in response to questions from members relating to the finances of some of the ALEO's to note that the annual Accounts for those ALEO's would be presented to the next round of ALEO Governance Hub Meetings to allow further scrutiny;</p> <p>(ii) to note the questions and responses provided for the individual ALEO's;</p> <p>(iii) to note the content of the report and the appended minutes;</p> <p>(iv) to note that specific covering reports would be prepared by the responsible Heads of Service and submitted to the appropriate service committees to consider ALEO service delivery and performance against agreed performance indicators and contract.</p>	Legal & Democratic	R MacBeath I Robertson
4.5	<u>Third Don Crossing</u>	<p><u>The Committee resolved:</u></p> <p>(i) in response to various concerns raised by members relating to the contract and decision making process, to request the Internal Auditor to</p>	Internal Audit	D Hughes

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		<p>undertake an audit to ascertain where the responsibilities and accountability sat in relation to the 3rd Don Crossing and whether the appropriate level of scrutiny and records were in place throughout the project;</p> <p>(ii) to refer the report to the Strategic Asset Capital Board to develop an Action Plan based on the conclusions contained in the report; and</p> <p>(iii) to note that a report containing the Action Plan would be submitted to this Committee within six months.</p>	Corporate Governance	R Ellis
5.1	<u>Communities, Housing and Infrastructure Risk Register</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that there were some errors in the report that would be rectified for future reports;</p> <p>(ii) to request that an update on the risk register be provided to this Committee within six months; and</p> <p>(iii) to note the content of the risk register, the current status of each risk's control compliance and the mitigating actions through which enhanced control will be delivered.</p>	Communities, Housing and Infrastructure	M Hearn
5.2	<u>Education and Children's Services Risk Register</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note the content of the Education and Children's Services Risk Register;</p> <p>(ii) to note the mitigating actions that are present to manage and reduce the service risks;</p> <p>(iii) to note that the content of the Education and Children's Services Risk Register is reviewed by the</p>	Education and Children's Services	E Couperwhite

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		Directorate Leadership team on a monthly basis and amended where appropriate; and (iv) to otherwise note the content of the report.		
6.1	<u>Data Protection</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Corporate Governance	D Hughes J Anderson S Haston
6.2	<u>Infosmart System</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Commercial & Procurement Services	D Hughes C Wright
6.3	<u>Scottish Welfare Fund</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Finance	D Hughes W Connell S MacRae
6.4	<u>Building Services Re-charges</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Land & Property Assets	D Hughes J Quinn G Williamson P Cruickshank
6.5	<u>Building Service Procurement</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Land & Property Assets Commercial & Procurement Services	D Hughes J Quinn G Williamson P Cruickshank C Wright
6.6	<u>Cleaning Payroll</u>	<u>The Committee resolved:</u> (i) in response to a question from Councillor Jackie Dunbar relating to the number of errors identified with NSW allowances and whether	Internal Audit Land & Property Assets Human Resources &	D Hughes A Campbell R Turner D Cheyne

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		<p>Internal Audit were assured by the service response provided, to note that the Service were making progress and that Internal Audit were satisfied that the issues would be fully rectified;</p> <p>(ii) in response to a question from Councillor Cameron relating to the overtime payment rates and whether Internal Audit were satisfied with the responses provided, to note that once all of the processes had been implemented Internal Audit would be satisfied that the overtime rates applied would be at the correct level;</p> <p>(iii) in relation to all of the internal audit reports, to note that the majority of recommendations made had been agreed by management which was a positive step forward for improvement; and</p> <p>(iv) to otherwise note the content of the report and endorse the recommendations for improvement.</p>	Customer Service	T Runcie
6.7	<u>Roads Payroll</u>	<p><u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.</p>	Internal Audit Public Infrastructure and Environment Human Resources and Customer Services	<p>D Hughes M Reilly</p> <p>E Sutherland</p>
6.8	<u>Family and Community Support - Family Centres</u>	<p><u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.</p>	Internal Audit Education & Children's Services	<p>D Hughes B Oxley E Couperwhite A Donaldson</p>

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				F Cameron
6.9	<u>Public Records (Scotland) Act</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit IT & Transformation	D Hughes C Anderson
7.1	<u>Managing Capital Projects</u>	<u>The Committee resolved:</u> (i) in relation to a question from the Convener relating to the appendix contained in the report which stated that the target date was pending the governance review and when the Committee would be provided with an update, to note that a report would be submitted to the Committee within six months as the work would be included in the 3 rd Don Crossing action plan; and (ii) to otherwise note the content of the report and endorse the recommendations for improvements.	External Audit Corporate Governance	A MacDonald R Ellis S Whyte
8.1	<u>Audit Recommendations Outstanding pre 2015/16 (PWC)</u>	<u>The Committee resolved:</u> (i) to agree that the remaining action relating to the ALEOs Tier 2 Review be amended to 'The Council will ensure that Councillors appointed to ALEO Boards following the Local Government Elections in May 2017 attend training appropriate to the role' and that this item would be addressed by June 2017 with progress being monitored by Internal Audit through tis routine report on recommendations made since April 2015; and (ii) to otherwise note the content of the report.	Internal Audit	D Hughes

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8.2	<u>Internal Audit Outstanding Recommendations against the 2015/16 Audit Plan</u>	<u>The Committee resolved:</u> to note the content of the report.	Internal Audit	D Hughes
8.3	<u>External Audit Outstanding Recommendations</u>	<u>The Committee resolved:</u> to note that the majority of the outstanding actions had been completed with the remaining action having a revised date of March 2017.	External Audit Finance	A MacDonald B Muldoon
9.1	<u>Annual Report to Members and the Controller of Audit on the 2015/16 Audit</u>	<u>The Committee resolved:</u> (i) to note that an unqualified independent auditor report had been issued for the annual accounts and the registered charities for the financial period 1 April 2015 to 31 March 2016; (ii) to note that this was the last meeting for Audit Scotland as the Council's external auditors and to note the thanks given to the Chief Executive and members of the Finance team for the supportive working relationship over their term as external auditors; (iii) to note the thanks offered to Audit Scotland for the work undertaken over their term as external auditors; and (iv) to otherwise note the content of the report.	External Audit Finance	A MacDonald S Whyte
9.2	<u>Audited Accounts 2015/16</u>	<u>The Committee resolved:</u> (i) to note the thanks from the Head of Finance to all staff involved with the preparation of the annual accounts; (ii) to approve the Council's audited Annual Accounts for signature by the Head of Finance, Chief Executive and	Finance	S Whyte

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		<p>Council Leader;</p> <p>(iii) to approve the audited Annual Accounts for those registered charities where the Council is the sole trustee for signature by a trustee;</p> <p>(iv) to otherwise note the content of the report and the audited accounts.</p>		
10.1	<u>Corporate Investigation Team Update</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note the progress report in Appendix A;</p> <p>(ii) to continue to endorse and sponsor progress towards meeting the objectives contained within the National Fraud Authority checklist as contained in Appendix B;</p> <p>(iii) to continue to endorse and sponsor progress towards meeting the objectives contained within the National Fraud Initiative self-appraisal checklist as contained in Appendix D; and</p> <p>(iv) to note the progress against the CIT business plan as contained in Appendix E</p>	Finance	B Muldoon

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