

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 24 NOVEMBER 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> 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 9.1 so as to avoid disclosure of exempt information of the class described in paragraph 8.		
3.1	<u>Minute of Previous Meeting of 27 September 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 2 (Social Work Tendering – Internal Audit Report) and 3 (Compliance with Procurement Related Legislation and Financial Regulations – Internal Audit Report); and (ii) to otherwise note the content of the	Democratic Services	K Rennie

	Item Title	Committee Decision	Services Required to take action	Officer to Action
		payments towards loss of income to Our Generation Solar.		
5.1	<u>Review of Risk Management System - Report by the Interim Director of Corporate Governance</u>	<u>The Committee resolved:</u> in response to a question from Councillor Dunbar relating to when the Committee were to receive an update on the implementation of actions to address the recommendations arising from the review of the risk management system, to note that Appendix 2 to the report contained timeframes for the recommendations to be completed and that a report would be submitted to this Committee in June 2017.	Corporate Governance	N Buck
6.1	<u>Budget Monitoring - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> (i) to note that the Committee were reassured by the explanations given by the Head of Finance where the Service had not agreed the audit recommendations; (ii) in response to a question from Councillor Dickson relating to the limit of virement before it would be reported to Committee, to note that the Head of Finance would provide this information outwith the meeting; (iii) to note that the Head of Finance would develop financial reporting to include the Council's Balance Sheet in future reports to the Finance, Policy and Resources Committee; and (iv) to otherwise note the content of the report and endorse those recommendations for improvement that had been agreed by the Service.	Internal Audit Finance	D Hughes S Whyte C Smith

	Item Title	Committee Decision	Services Required to take action	Officer to Action
6.2	<u>Bank Reconciliations - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Finance	D Hughes R Burnett
6.3	<u>Following the Public Pound - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement	Internal Audit Finance	D Hughes L Fullerton
6.4	<u>Business Rates - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement	Internal Audit Finance	D Hughes E Wallace
6.5	<u>Purchasing and Creditors - Social Work - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> (i) in response to a question from Councillor Cameron relating to the audit comments in respect of services in excess of EU thresholds are tendered appropriately, to note that at the time the Integrated Joint Board was not fully established and it was not known at the time which Procurement system would be used, the Council's or NHS Grampian; (ii) in response to a question from Councillor Cameron relating to a breach in financial regulations, to note that the payment was made via internal transfer which was not a breach and to note that Internal Audit were satisfied with this response; (iii) to otherwise note the content of the report and endorse the recommendations for improvement that were agreed by the Service.	Internal Audit Procurement Finance Health and Social Care Partnership	D Hughes C Wright F Gamble A Crawford J Proctor A Stephen

	Item Title	Committee Decision	Services Required to take action	Officer to Action
6.6	<u>Self Directed Support - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> (i) in response to a question from Councillor Graham relating to section 2.1.2 and why there was not an update provided to Full Council in 2014, to note that the Chief Officer for Aberdeen City Health and Social Care Partnership would ascertain who was responsible at that time and provide a response to the Committee; (ii) to otherwise note the content of the report and endorse the recommendations for improvement.	Internal Audit Finance Health and Social Care Partnership	D Hughes P Hewitt J Proctor A Stephen G Clarke K Toshney
6.7	<u>Carefirst - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement.	Internal Audit Education & Children's Services Finance IT and Transformation Health and Social Care Partnership	D Hughes T Gillespie K Mackay A Crawford S Massey K Toshney
7.1	<u>Audit Recommendations Outstanding pre 2015 (PWC) - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> to note the content of the report.	Internal Audit Health and Social Care Partnership Land and Property Assets	D Hughes S Wilkins S Booth
7.2	<u>Internal Audit Outstanding Recommendations against the 2015/16 Audit Plan - Report by the Internal Auditor</u>	<u>The Committee resolved:</u> (i) to note that the audit AC1606 – Creditors System was now complete; (ii) to note that recommendation	Internal Audit All Directorates	D Hughes All Directors and Heads of Service

	Item Title	Committee Decision	Services Required to take action	Officer to Action
		2.10.10(a) within audit AC1605 – Secondary Schools was now complete; and (iii) to otherwise note the content of the report.		
8.1	<u>Audit Scotland Value for Money National Reviews - Report by the Chief Executive</u>	<u>The Committee resolved:</u> (i) to note the detail of the Audit Scotland report, Maintaining Scotland's Roads and the officer comments provided; (ii) to note the detail of the Audit Scotland Report, Social Work In Scotland and the officer comments provided; (iii) to otherwise note the content of the report.	Office of Chief Executive	M Murchie
9.1	<u>Update on current gas central heating maintenance framework contract - Report by the Director of Communities, Housing and Infrastructure</u>	<u>The Committee resolved:</u> (i) in response to various concerns from members relating to the original contract value, the escalation of costs throughout the term of the contract and the decision making process, to request the Internal Auditor to undertake an audit to ascertain where the responsibilities and accountability sat at the time of awarding the contract; (ii) to otherwise note the content of the report.	Internal Audit Land and Property Assets	D Hughes J Quinn

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