

## LEGAL AND DEMOCRATIC SERVICES

### COMMITTEE DECISION SHEET

#### AUDIT, RISK AND SCRUTINY COMMITTEE - MONDAY, 27 JUNE 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>	<b><u>The Committee resolved:</u></b> 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 9.1 so as to avoid disclosure of exempt information of the class described in paragraph 14.		
2	<u>Deputation Request</u>	<b><u>The Committee resolved:</u></b> None received.		
3.1	<u>Minute of Previous Meeting of 28 April 2016</u>	<b><u>The Committee resolved:</u></b> to approve the minute as a correct record.		
3.2	<u>Workplan</u>	<b><u>The Committee resolved:</u></b> (i) in response to a question from Councillor Townson regarding whether a report that is to be submitted to the Finance, Policy and Resources Committee relating to electronic bank transfer payments to Trusts could also be submitted to this Committee, to	Legal & Democratic	M Masson (for info)

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		<p>note that to follow the correct protocol, the report should be submitted to the Finance, Policy and Resources Committee and if they felt it necessary to refer the report to this Committee for their consideration that would be actioned at the time; and</p> <p>(ii) to otherwise note the content of the workplan.</p>		K Rennie
3.3	<b><u>Decision Tracking Sheet</u></b>	<b><u>The Committee resolved:</u></b> to note the content of the decision tracking sheet.	Legal & Democratic	K Rennie
3.4	<b><u>Minute of the Corporate Health and Safety Committee of 19 February 2016</u></b>	<b><u>The Committee resolved:</u></b> to note the minute.	Legal & Democratic	K Rennie
4.1	<b><u>Internal Audit Progress Report - Report by the Internal Auditor</u></b>	<b><u>The Committee resolved:</u></b> <p>(i) in response to questions from Councillors Greig and Samarai relating to those internal audits with no traffic light system, to note that a comment would be included in future reports to inform members that those audits had yet to be started;</p> <p>(ii) to otherwise note the content of the report.</p>	Internal Audit	D Hughes
4.2	<b><u>Internal Audit Annual Report and Internal Financial Control Statement 2015/16 - Report by the Internal Auditor</u></b>	<b><u>The Committee resolved:</u></b> <p>(i) to note the Internal Financial Control Statement for 2015/16;</p> <p>(ii) to note that the Chief Internal Auditor had confirmed the organisational independence of Internal Audit;</p> <p>(iii) to note that there had been no inappropriate limitation to the scope of</p>	Internal Audit	D Hughes

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		Internal Audit work during 2015/16; and (iv) to note the details of the self-assessment undertaken as required by the Public Sector Internal Audit Standards.		
4.3	<b><u>External Audit Progress Report - Report by the External Auditor</u></b>	<b><u>The Committee resolved:</u></b> to note the content of the report.	External Audit	A MacDonald
4.4	<b><u>Data Protection Reporting January to March 2016 - Report by the Interim Director of Corporate Governance</u></b>	<b><u>The Committee resolved:</u></b> (i) in response to a question from Councillor Greig regarding the increase in the number of Third Party Requests within the Communities, Housing and Infrastructure directorate and the reasons why, to note that there was an increased staff awareness of the need to record these requests; (ii) in response to a question from Councillor Dickson regarding the increase in the number of Third Party Requests and how these were recorded in the past, to note the Team Leader for the Governance Team would liaise with colleagues and provide the information to members of the Committee; (iii) in response to a question from Councillor Dunbar regarding the size of the documentation to be reviewed and how many of those resulted in a late response being issued, to note that this information would be included	Legal & Democratic	S Inglis

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		<p>in future reports;</p> <p>(iv) in response to a question from Councillor Yuill regarding the reasons for late responses to note that the reasons would be included in future reports;</p> <p>(iv) to otherwise note the content of the report.</p>		
4.5	<b><u>Data Protection Annual Report - April 15 to March 16 - Report by the Interim Director of Corporate Governance</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) in response to a question from Councillor Townson regarding the e-induction module and how the Service were going to monitor the completion of the training, to note that information would be provided in the next quarterly report to Committee;</p> <p>(ii) to otherwise note the content of the report.</p>	Legal & Democratic	S Inglis
4.6	<b><u>Whistleblowing Annual Report - Report by the Interim Director of Corporate Governance</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>to note the content of the report.</p>	Legal & Democratic	J Anderson
4.7	<b><u>ALEO Governance Hubs - Report by the Interim Director of Corporate Governance</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) in response to a question from Councillor Greig regarding branding of ALEO's and how this related to monitoring of performance, to note that each ALEO were asked the same set of questions around risk, governance and performance which the Governance Hub scrutinised with the addition of Service Committee's scrutinising the performance of the</p>	Legal & Democratic	R MacBeath

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		<p>ALEO's under their remits;</p> <p>(ii) in response to a question from Councillor Samarai regarding Bon Accord Care and whether they had in place an impartial internal audit function, to note that discussions were ongoing in this area with Bon Accord Care and the Risk Manager and that this item was included in the action plan for the ALEO to address;</p> <p>(iii) in response to a question from Councillor Greig regarding the figures used when determining that two Swimming Pools would be closed, to note that the Senior Democratic Services Manager would liaise with Sport Aberdeen and provide a response to members of the Committee;</p> <p>(iv) to note the content of the report and the appended minutes;</p> <p>(v) to instruct the Head of Human Resources and Customer Service to investigate the possibility of sourcing joint training for ALEO board members; and</p> <p>(vi) to refer the individual minutes, with a specific covering report to be prepared by the responsible Head of Service, to the appropriate service committee to consider ALEO performance against agreed performance indicators and contract.</p>		
4.8	<b><u>Annual Audit, Risk and Scrutiny Committee Report - Report by the Chief</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) to approve the annual report; and</p>	Office of Chief Exec	M Murchie

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	<b><u>Executive</u></b>	(ii) to refer the report to Full Council for their consideration.		
5.1	<b><u>Council Tax Reduction - Report by the Internal Auditor</u></b>	<b><u>The Committee resolved:</u></b> to note the content of the report and endorse the recommendations for improvement.	Finance	H Moir
5.2	<b><u>Compliance with Procurement Related Legislation and Financial Regulations - Report by the Internal Auditor</u></b>	<b><u>The Committee resolved:</u></b> (i) in response to a question from Councillor Dunbar regarding recommendation 2.2.18(2) and the fact that the Service did not agree (that the Finance, Policy and Resources Committee are provided with details in respect of the circumstances surrounding compensation payments to the solar energy contractor), to note that the Monitoring Officer was satisfied that the payment made to the contractor was a contractual payment and not a compensation payment and that there was sufficient funds to make the payment therefore any report would be for noting; (ii) in response to a question from Councillor Dunbar regarding Managers being made aware of aggregate spend on similar contracts and how this was being implemented, to note that the Service were working with the Commercial and Procurement Service to ensure this was being done; (iii) in response to a question from Councillor Dunbar regarding ensuring that all exemption forms were	Internal Audit	D Hughes



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			Commercial and Procurement Service  IT & Transformation Education & Children's Services  Finance	J McCluskey A MacLeod C Wright S Massey E Couperwhite A Jones S McPhee B Dow
5.3	<b><u>Crematoria Investigation – Verbal Update by the Chief Executive</u></b>	<b><u>The Committee resolved:</u></b> to note the verbal update provided in relation to the publication of the Crematoria Investigation Report.		
6.1	<b><u>Audit Recommendations Outstanding Pre 2015/16 (PWC) - Report by the Internal Auditor</u></b>	<b><u>The Committee resolved:</u></b> (i) in relation to a question from Councillor Greig regarding item 2 – Carefirst which had a medium risk rating and the fact that a further revised date had been provided by the Service, to request the Lead Service Manager (Older People) to provide the committee with information relating to why additional resources had not been allocated to resolve the issues and to advise what the current status was; and (ii) to otherwise note the content of the report.	Health and Social Care Partnership	S Wilkens
6.2	<b><u>Internal Audit Follow Up on Recommendations Against the 2015/16 - Internal Audit Plan</u></b>	<b><u>The Committee resolved:</u></b> (i) in response to a question from Councillor Dunbar regarding AC1619 - Social Work Tendering and why no response had been provided from the Commercial and Procurement Service, to request the Head of Procurement to	Commercial and Procurement Service	C Innes

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		<p>provide a response to members of the Committee and to Internal Audit on the current position.</p> <p>(ii) to instruct the Director of Corporate Governance to remind officers of the importance to attend the Committee to answer questions that may arise during the course of the meeting; and</p> <p>(iii) to otherwise note the content of the report.</p>	Corporate Governance	R Ellis
6.3	<b><u>External Audit Outstanding Recommendations - Report by the External Auditor</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) to note the assurance provided in relation to item 2 (Risk Assessments undertaken in response to the requirements of the Bribery Act should be evaluated and addressed as appropriate); and</p> <p>(ii) to otherwise note the content of the report.</p>	<p>Finance</p> <p>External Audit</p>	<p>S Whyte</p> <p>A MacDonald</p>
7.1	<b><u>Unaudited Accounts 2015/16 - Report by the Interim Director of Corporate Governance</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) to express their thanks to all staff members involved in the preparation of the accounts;</p> <p>(ii) to note the thanks expressed from the Head of Finance to all staff and in particular members of the Finance Team;</p> <p>(iii) in response to a question from Councillor Young regarding benchmarking against other local authorities in relation to Debt and Liquidity, to note that a benchmarking exercise had been undertaken and the information would be circulated to</p>	Finance	Steve Whyte

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		<p>members of the Committee;</p> <p>(iv) to approve the Annual Governance Statement as included in the Council's unaudited Accounts for the financial year 2015/16;</p> <p>(v) to note that following this meeting the Council's and registered charities unaudited Annual Accounts would be finalised, signed and submitted to Audit Scotland by 30 June 2016;</p> <p>(vi) to note that as now required by Regulation 8 (9) of the Local Authority Accounts (Scotland) Regulations 2014 (the "2014 Regulations"), this Committee at its meeting on 27 September 2016 will receive the audited Annual Accounts for consideration and approval prior to their signature by the Head of Finance, Chief Executive and Leader of the Council;</p> <p>(vii) to note that this Committee at its meeting on 27 September 2016 will receive the external auditor's Annual Report to Members and the Controller of Audit for debate and consideration and that the report would set out the auditor's findings and conclusion 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; and</p> <p>(viii) to note that this Committee at its</p>		

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		meeting on 27 September 2016 would 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.		
7.2	<b><u>External Audit Interim Report on the 2015/16 Audit - Report by the External Auditor</u></b>	<b><u>The Committee resolved:</u></b> to note the content of the report.	External Audit	A MacDonald
8.1	<b><u>Audit Scotland Value for Money National Reviews - Report by the Chief Executive</u></b>	<b><u>The Committee resolved:</u></b> to note the detail of the individual reports (a) Procurement in Councils (b) Major Capital Investment in Councils - Follow Up (c) Community Planning – An Update (d) Overview of Local Government in Scotland and (e) Changing Models of Health and Social Care.	Office of Chief Exec	M Murchie
9.1	<b><u>Corporate Investigation Team Business Plan - Report by the Interim Director of Corporate Governance</u></b>	<b><u>The Committee resolved:</u></b> (i) in response to a question from Councillor Greig regarding whether the costs on fraud would continue to be provided and analysed, to note that this information would be provided in all reports presented to the Committee; (ii) in response to a question from Councillor Cameron regarding the need to ensure that adequate resources were in place within the Team, to note that the Director for Corporate Governance advised that he	Finance	B Muldoon

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		(ii) was conscience of the importance of this area of work and would review the resources where appropriate; and to approve the Business Plan as contained in Appendix 1 to 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](mailto:karrennie@aberdeencity.gov.uk)