



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

Town House,  
ABERDEEN 15 February 2017

## **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 **THURSDAY, 23 FEBRUARY 2017 at 2.00 pm.**

FRASER BELL  
HEAD OF LEGAL AND DEMOCRATIC SERVICES

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

- 1 Determination of Exempt Business
- 2 Deputation Requests
- 3 Minutes, Workplan and Decision Tracking Sheet
  - 3.1 Minute of Previous Meeting of 24 November 2016 (Pages 5 - 16)
  - 3.2 Workplan (Pages 17 - 22)
  - 3.3 Decision Tracking Sheet (Pages 23 - 26)
- 4 Referrals

- 4.1 Public Mortuary Status Report - Report by the Director of Communities Housing and Infrastructure (Pages 27 - 36)

## 5 Performance and Improvement

- 5.1 Internal Audit Progress and Performance - Report by the Internal Auditor (Pages 37 - 46)
- 5.2 Internal Audit Plan 2017/18 - Report by the Internal Auditor (Pages 47 - 60)
- 5.3 External Audit Strategy 2016/17 - Report by the External Auditor (Pages 61 - 92)
- 5.4 Website Breach - Report by the Interim Director of Corporate Governance (Pages 93 - 100)

## 6 Risk Management System

- 6.1 Review of the Risk Management System - Report by the Interim Director of Corporate Governance (Pages 101 - 106)

## 7 Control Environment and Assurance - Internal

- 7.1 Council Owned Land and Property - Report by the Internal Auditor (Pages 107 - 120)
- 7.2 Timesheets/Allowances - Report by the Internal Auditor (Pages 121 - 132)
- 7.3 Treasury Management - Report by the Internal Auditor (Pages 133 - 146)
- 7.4 Cash Receipting System - Report by the Internal Auditor (Pages 147 - 156)
- 7.5 Agency Staff - Report by the Internal Auditor (Pages 157 - 168)
- 7.6 Primary School Visits - Report by the Internal Auditor (Pages 169 - 176)
- 7.7 3rd Don Crossing Action Plan - Report by the Interim Director of Corporate Governance - to follow
- 7.8 Aberdeen Treasure Hub - Report by the Director of Education and Children's Services - to follow

- 8     Control Environment and Assurance - Audit Follow Up
  - 8.1     Internal Audit Recommendations Outstanding Pre 15/16 - Report by the Internal Auditor (Pages 177 - 178)
  - 8.2     Internal Audit Follow Up on Recommendations from 15/16 - Report by the Internal Auditor (Pages 179 - 202)
  - 8.3     3rd Don Crossing - Report by the Internal Auditor (Pages 203 - 206)
- 9     Financial Reporting
  - 9.1     Annual Accounts 2016/17 - Action Plan - Report by the Interim Director of Corporate Governance (Pages 207 - 212)
- 10    Value for Money
  - 10.1    Audit Scotland Value for Money National Reviews - Report by the Chief Executive (Pages 213 - 222)

**ITEMS THE COMMITTEE MAY WISH TO DISCUSS IN PRIVATE**

- 11    Control Environment and Assurance - Audit Follow Up
  - 11.1    Gas Central Heating Maintenance Framework Contract - Report by the Internal Auditor (Pages 223 - 228)
  - 11.2    Solar Photovoltaic Agreement - Report by the Internal Auditor (Pages 229 - 240)

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

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