

AUDIT, RISK AND SCRUTINY COMMITTEE

ABERDEEN, 22 February 2018. Minute of Meeting of the AUDIT, RISK AND SCRUTINY COMMITTEE. Present:- Councillor Flynn, Convener; Councillor Yuill, Vice-Convener; and Councillors Councillor Donnelly, the Depute Provost, Allard, Bell, Cooke, Jackie Dunbar, Duncan, Graham, Lumsden, Macdonald (as substitute for Councillor Councillor Crockett, the Lord Provost), Avril MacKenzie, McLellan, Samarai, Sellar, Townson and Wheeler (as substitute for Councillor Reynolds).

The agenda and reports associated with this minute can be found at:-
<https://committees.aberdeencity.gov.uk/ieListDocuments.aspx?CId=507&MId=5859>

Please note that if any changes are made to this minute at the point of approval, these will be outlined in the subsequent minute and this document will not be retrospectively altered.

CONVENER ANNOUNCEMENT

1. The Convener advised that in relation to Marchburn Park, that a report would be submitted to the first scheduled meeting of the Operations Committee.

The Committee resolved:-
to note the information.

MINUTE OF PREVIOUS MEETING OF 23 NOVEMBER 2017

2. The Committee had before it the minute of its previous meeting of 23 November 2017.

The Committee resolved:-
to approve the minute as a correct record.

MINUTE OF MEETING OF THE CORPORATE HEALTH AND SAFETY COMMITTEE OF 25 AUGUST 2017

3. The Committee had before it the minute of meeting of the Corporate Health and Safety Committee of 25 August 2017.

The Committee resolved:-
to note the minute.

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**MINUTE OF MEETING OF THE CORPORATE HEALTH AND SAFETY COMMITTEE
OF 17 NOVEMBER 2017**

4. The Committee had before it the minute of meeting of the Corporate Health and Safety Committee of 17 November.

The Committee resolved:-
to note the minute.

COMMITTEE BUSINESS STATEMENT

5. The Committee had before it the Committee Business Statement as prepared by the clerk.

The Committee resolved:-

- (i) subject to the decisions later on the agenda, to delete items 2 (Information Governance Report – Governance Standards); 3 (Information Governance Report – Release of Information to the Public); and 4 (Wellington Brae – Planning and Sustainable Development Service Review).
- (ii) to otherwise note the content of the business statement.

COMMITTEE TRACKER

6. The Committee had before it the Committee Tracker which presented a list of reports to be discussed at today's meeting.

Councillor Samarai asked when the internal report on Care Management would be submitted to the Committee, wherein the Chief Internal Auditor advised that the draft report would be issued to management in the next week, with the report being submitted to the May meeting.

The Committee resolved:-
to note the content of the tracker.

ANNUAL ACCOUNTS 2017/18 - ACTION PLAN AND KEY DATES - CG/18/002

7. The Committee had before it a report by the Director of Resources which provided high level information and key dates in relation to the 2017/18 Annual Accounts including linkages to the plans and timescales of the Council's External Auditors.

The report recommended:
that the Committee note the content of the report.

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The Committee resolved:-

to approve the recommendation contained in the report.

INTERNAL AUDIT PROGRESS REPORT - IA/18/001

8. The Committee had before it a report by the Chief Internal Auditor which advised on progress against the 2017/18 Internal Audit Plan.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendices.

The Committee resolved:-

to approve the recommendation contained in the report.

INTERNAL AUDIT PLAN 2018/19 - IA/18/003

9. The Committee had before it a report by the Chief Internal Auditor which sought approval of the Internal Audit Plan for 2018/19.

The report recommended:

that the Committee approve the Internal Audit Plan for 2018/19.

Councillor Duncan sought information relating to what would be achieved by having linked internal audit plans with Aberdeenshire Council on a three year rolling plan and why had these not been possible to implement to date.

The Chief Internal Auditor advised that having a linked plan would achieve efficiency in terms of the work of the Internal Audit Team however at present the priorities, strategic plans and risks were different so it had not been possible to link the plans together. He further advised that a report would be submitted to the June meeting providing information on the planning for the 2019/20 to 2021/22 audit plans.

The Committee resolved:-

to approve the Internal Audit Plan for 2018/19.

EXTERNAL AUDIT STRATEGY

10. The Committee had before it a report by the External Auditor which presented the planned external audit work for 2017/18.

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Councillor Townson sought information relating to the level of management referred to in the report, wherein the External Auditor advised that any officer who could make adjustments to the journal and those charged with governance and that this would be amended in the report to make it clearer.

The Committee resolved:-

to note the content of the report and the information provided.

INFORMATION GOVERNANCE - DATA GOVERNANCE STANDARDS - CG/18/007

11. The Committee had before it a report by the Chief Officer, Governance which provided an update on the development of Data Governance Standards in support of compliance with the General Data Protection Regulation.

The report recommended:

that the Committee note the content of the report.

Councillor Cooke sought assurance that staff would read and understand the information contained in the lengthy appendices, wherein the Information Manager Advised that there was a programme or work to ensure that officers were trained using a variety of methods.

The Committee resolved:-

to approve the recommendation contained in the report.

**SUSTAINABLE DEVELOPMENT SERVICE REVIEW - WELLINGTON BRAE UPDATE
CHI/18/006**

12. The Committee had before it a report by the Interim Director of Communities, Housing and Infrastructure which provided an update in relation to how the wider Service Review of the Planning and Sustainable Development Service was taking full account of the need to implement additional safeguards to ensure that any debatable land ownership and contract procurement issues were appropriately escalated, resolved and recorded.

The report recommended:

That the Committee notes –

- (a) the Planning Service Review had taken account of the requirement previously instructed by the Committee;
- (b) the progress on the Investigation Report's recommendations in respect of the project at Wellington Brae; and
- (c) that Audit Scotland would not be taking any further action in respect of the Wellington Brae project.

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Councillor Donnelly sought guidance as to whether Councillors would be informed of projects in their areas in the future, wherein the Interim Director advised that all Councillors would receive training and would be informed of projects in their areas.

Councillor Duncan sought information in relation to the governance arrangements for all projects to gain assurance that they were being managed without the Project Management Software which was still to be sourced. The Interim Director advised that all projects should be managed and reporting arrangements in place. She further advised that an internal audit report would be submitted to this Committee in May which would highlight any areas requiring additional management.

Councillor Graham sought approval to add an additional recommendation “to agree that there was no misuse of public funds by former Councillor Willie Young” which was agreed by the Committee.

The Committee resolved:-

- (i) to agree that there was no misuse of public funds by former Councillor Willie Young; and
- (ii) to otherwise approve the recommendations contained in the report.

RESPONSE TO GRENFELL TOWER FIRE - BUILDING SAFETY - CHI/18/007

13. The Committee had before it a report by the Interim Director of Communities, Housing and Infrastructure which provided assurance on the Council’s response to the Grenfell Tower fire and the approach taken to maintain fire safety in high rise domestic buildings.

The report recommended:

That the Committee notes –

- (a) the report and the actions taken by Aberdeen City Council and its partners to review fire safety in high rise domestic buildings; and
- (b) the Council’s work programme, which is aligned with the Scottish Government Programme, as provided at appendix 6 of the report.

The Convener expressed his thanks to officers for the information that was provided to Councillors and the work undertaken following the Grenfell Tower Incident.

Councillor Townson sought clarification relating to the use of Aluminium Composite Material (ACM) as exterior cladding to buildings in Scotland, wherein the Building Standards Manager advised that there were three grades of ACM and that and that it was not permitted to use that cladding in some buildings. He further advised that there were two buildings which had been identified as having ACM cladding however they did comply with the regulations.

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Councillor McLellan sought information relating to the cost of issuing letters to all residents and whether other communication methods had been considered, wherein the Interim Director advised that she would determine the cost for issuing the letters and advise the Committee, and that it was important to get the information out to residents as quickly as possible and that digital methods could be explored for the future.

The Vice Convener sought information as to the total cost per building over a five year period for the remedial works carried out, specifically relating to fire remedial works, wherein the Chief Officer – Corporate Landlord advised that he would look at all of the work orders for the properties and provide a cost to the Committee.

Councillors Cooke and Macdonald sought information relating to whether behaviours of tenants had improved with regards to communal areas, specifically in high rise buildings, with leaving objects lying around, wherein the Interim Director advised that a reminder letter would be issued to residents in June.

The Committee resolved:-

- (i) in relation to a question from Councillor McLellan, to note that the Interim Director for Communities, Housing and Infrastructure would determine the cost of issuing letters to all residents and circulate the information to the Committee;
- (ii) in relation to a question from the Vice Convener, to note that the Chief Officer - Corporate Landlord would provide the Committee with information relating to the number of work orders per building over the last five years including the costs of those orders;
- (iii) to congratulate staff and partners for the high level management and response following the Grenfell Tower incident; and
- (iv) to otherwise approve the recommendations contained in the report.

SCOTTISH PUBLIC SERVICES OMBUDSMAN AND INSPECTOR OF CREMATORIA COMPLAINT DECISIONS - CG/18/003

14. The Committee had before it a report by the Chief Officer, Governance which provided information on all Scottish Public Services Ombudsman (SPSO), Inspector of Crematoria decisions and Regulation of Investigatory Powers (Scotland) Act 2000 (RIPSA) authorisations made in relation to Aberdeen City Council since the last reporting cycle to provide assurance to the Committee that the handling of complaints, Scottish Welfare Fund applications and surveillance was being undertaken appropriately.

The report recommended:

that the Committee notes the details of the report.

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The Committee resolved:-

to approve the recommendation contained in the report.

AUDIT OF ABERDEEN CREMATORIUM BY THE FEDERATION OF BURIAL AND CREMATION AUTHORITIES - CHI/18/001

15. The Committee had before it a report by the Chief Officer, Governance which (1) advised that the Communities Housing and Infrastructure Committee at its meeting of 1 November 2016, commissioned a Critical Friend Audit by an external crematoria industry body; and (2) presented the critical friend audit carried out by the Federation of Burial and Cremation Authorities (FBCA) on 27 November 2017.

The report recommended:

that the Committee note the content of the audit report.

Councillor Lumsden asked when the administration would transfer to staff at the Crematorium, wherein the Environment Manager advised that he would liaise with colleagues and provide a response to the Committee.

The Vice Convener sought an update relating to teams working in isolation and the work being undertaken to ensure they were managed appropriately, wherein the Chief Executive advised that an assurance mapping exercise was being undertaken and that once this had been completed a response would be provided to the Committee.

The Committee resolved:-

- (i) in relation to a question from Councillor Lumsden, to note that the Environment Manager would provide the Committee with details relating to the timescales for transferring the administration to the crematorium;
- (ii) in relation to a question from the Vice Convener regarding staff working in isolation which may impact working practices, to note that the Chief Executive would provide the Committee with information following the completion of the assurance mapping exercise; and
- (iii) to otherwise approve the recommendation contained in the report.

DECLARATION OF INTEREST

Councillor Duncan declared an interest as an employee of UNISON, however did not consider that the nature of her interest required her to leave the meeting during consideration of the item.

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BOND GOVERNANCE PROTOCOL - CG/18/004

16. The Committee had before it a report by the Chief Officer, Governance which presented the Bond Protocol which had been developed to provide guidance on how Aberdeen City Council complied with the legislative and regulatory requirements resulting from the Council having issued Bonds on the London Stock Exchange.

The report recommended:

that the Committee note the Bond Governance Insider Protocol appended to the report.

Councillor Cooke requested that acronyms were explained and that the titles of posts be amended in the Protocol to reflect the Target Operating Model structure.

Councillor Duncan sought guidance on how Trade Union representatives would access information and be consulted, wherein Mrs Nicolson, Solicitor, advised that a session was held for Trade Unions to explain the Bond process and that the Bond process was still new with some areas requiring further discussions on how to move forward.

The Committee resolved:-

- (i) to note that Officer titles would be updated with the Protocol to reflect the Target Operating Model and
- (ii) to otherwise approve the recommendation contained in the report.

CORPORATE FRAMEWORK FOR MANAGEMENT OF RISK - CG/18/006

17. The Committee had before it a report by the Chief Officer – Governance which presented the Risk Management Framework.

The report recommended:

That the Committee -

- (a) approve the Risk Management Framework; and
- (b) agree that the appropriate Chief Officer report back to the Committee in February 2019 with an updated Framework reflecting the Target Operating Model.

Councillor Townson sought guidance relating to the nature of internal and external audit involvement and whether there would be a vertical check against all risk registers. The Performance and Risk Manager advised that internal and external audit would be reviewing the arrangements to give assurance that the processes in place for risk were robust. He also advised that there was a clear structure for the management of risk and all risks could escalate to the next tier of management.

Councillor Duncan sought assurance that staff would be trained on the importance of managing risk, wherein the Performance and Risk Manager advised that sessions had

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been undertaken with staff and covered risk management, the systems in place and risk assessments.

The Committee resolved:-

to approve the recommendations contained in the report.

FRAUD, BRIBERY AND CORRUPTION POLICY - CG/17/154

18. The Committee had before it a report by the Director of Resources which sought approval of the Fraud, Bribery and Corruption Policy.

The report recommended:

that the Committee approve the updated Fraud, Bribery and Corruption Policy as appended to the report.

Councillor Townson sought guidance relating to when Police Scotland would get involved with any cases, wherein the Corporate Investigation Manager advised that the Monitoring Officer would be involved in the first instance and they would make the final decision on which other agencies may need to be involved.

Councillor Donnelly sought guidance in relation to Council Tax Benefit and how these cases were dealt with as it wasn't always the tenants' fault that payments had not been calculated appropriately. The Corporate Investigation Manager advised that a balanced approach was taken and each case was dealt with individually.

The Committee resolved:-

to approve the recommendation contained in the report.

VEHICLE MAINTENANCE AUDIT - AC/18/08 UPDATE - CHI/18/008

19. The Committee had before it a report by the Interim Director of Communities, Housing and Infrastructure which provided an update in relation to recommendation 2.7 Expenditure in the audit report on Vehicle Maintenance AC1808.

The report recommended:

that the Committee note the progress made in advancing compliance with recommendation 2.7, expenditure in the audit report on Vehicle Maintenance AC1808.

Councillor Duncan thanked officers for the report and sought assurance that all of the issues would be dealt with, wherein the Chief Officer – Operation and Protective Services advised that the team were working with the Corporate Procurement Service to ensure that all issues were dealt with and that an action plan was in place to address the outstanding issues.

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The Committee resolved:-

to approve the recommendation contained in the report.

MAJOR IT BUSINESS SYSTEMS - IA/AC/1810

20. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Major IT Business Systems which was undertaken to ensure that the risk of Major IT business systems failure was adequately managed.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

Members raised concerns relating to the implementation dates for some of the recommendations and sought assurance that all of the recommendations would be implemented by the due dates. Officers advised on the status on the recommendations within the audit report.

Councillor Dunbar sought guidance as to whether the Committee could do anything to support Officers to receive the information when it was requested, wherein the Chief Officer – Governance advised that the Committee were already assisting by scrutinising the reports and that work had been undertaken to identify the outstanding audit recommendations and that these were presented in the outstanding audit recommendations report under each Directorate to highlight the stage the recommendations were at.

The Committee resolved:-

- (i) to note the comments from members relating to recommendations not being completed by the implementation date and to request that Services provide realistic dates for completion for all Internal Audit recommendations;
- (ii) to otherwise note the content of the report and endorse the recommendations for improvement as agreed by the Service.

POST ELECTION TRAINING FOR NEW COUNCIL - IA/AC/1816

21. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Post Election Training for Councillors which was undertaken to ensure that appropriate arrangements were made for induction and training of Councillors following the May 2017 Local Government Elections and that the training delivered was effective.

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The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

NURSERY EDUCATION - PRE-SCHOOL COMMISSIONED PLACES - IA/AC/1815

22. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Pre-School Nursery Places which considered whether statutory obligations were being delivered and that adequate control was exercised over expenditure and to consider if plans were in place to deliver the Scottish Government's expansion of early learning and childcare which would come into force in August 2020.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

Councillor Cooke sought information relating to how the Council were performing compared to other Local authorities in relation to the percentage of children accessing the early learning and childcare services, wherein the Head of Policy, Performance and Resources advised that he would liaise with colleagues and provide a response to the Committee.

Councillors Duncan and Graham sought information relating to the Council paying childcare places in advance of the school term and the discussions with external providers for changing the payment times, wherein the Head of Policy, Performance and Resources advised that he would provide the Committee with an update to advise on where the Council were with those discussions and the impact changes may have on providers.

Councillor Dunbar asked whether the recommendation at 2.2.4 had been completed, wherein the Head of Policy, Performance and Resources advised that he would liaise with colleagues and provide a response to the Committee.

The Committee resolved:-

- (i) in relation to a question from Councillor Cooke regarding the comparison between other local authorities and the Council for the take up of Early Learning and Childcare, to note that the Head of Policy, Performance and Resources would liaise with colleagues and provide a response to the Committee;
- (ii) in relation to questions from members regarding the paying of childcare places in advance of the school term and the discussions with external providers for

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changing the payment times, to note that the Head of Policy, Performance and Resources would provide the Committee with an update to advise on where the Council were with those discussions and the impact changes may have on providers;

- (iii) in relation to a question from Councillor Dunbar regarding whether the recommendation at 2.24 of the audit report had been completed, to note that the Head of Policy, Performance and Resources would liaise with colleagues and provide a response to the Committee; and
- (iv) to otherwise note the content of the report and endorse the recommendations for improvement as agreed by the Service.

INTEGRATED JOINT BOARD - INTEGRATION REVIEW - IA/AC/1724

23. The Committee had before it a report by the Internal Auditor which presented an audit in relation to the Integration Joint Board – Post Integration Review which was undertaken to provide assurance over whether integration objectives were on line to be achieved which included that there had been an evaluation of actual risk and financial performance against pre-integration assumptions, performance on relevant integration milestones, lessons learnt and that the Partnership were on course to deliver the planned long term benefits.

The report recommended:

that the Committee note the content of the report.

The Committee resolved:-

to approve the recommendation contained in the report.

VEHICLE USAGE - IA/AC/1817

24. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Vehicle Usage which was undertaken to ensure that adequate procedures are in place to ensure that vehicles were being used effectively for business purposes and any non-business use was appropriately reported.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

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YOUR HR - IA/AC/1822

25. The Committee had before it a report by the Internal Auditor which presented an audit in relation to YourHR which considered whether appropriate control was being exercised over the system and that interfaces to and from other systems were accurate and properly controlled.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

The Chief Internal Auditor advised that the YourHR would be replaced within the next 18 months with a new Human Capital Management System which would be part of the new integrated payroll and HR system.

The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

CHILDREN'S SOCIAL WORK PAYMENTS - IA/AC/1809

26. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Children's Social Work Payments which was undertaken to obtain assurance that care needs are being identified, planned and recorded accurately and that costs charged were appropriate and adequately controlled.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

ADULT SOCIAL WORK PAYROLL - IA/AC/1821

27. The Committee had before it a report by the Internal Auditor which presented a report in relation to Adult Social Work Payroll which considered whether all aspects of payroll administration were adequately controlled.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

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Councillors Lumsden and Samarai sought assurance as to whether the information at section 2.3.16 leading to the recommendation at section 2.3.17 would be completed on time, wherein the Chief Officer for the Health and Social Care Partnership advised that she would liaise with colleagues and provide a response to the Committee.

The Committee resolved:-

- (i) in relation to a question from Councillor Samarai and Councillor Lumsden regarding whether the information at section 2.3.16 leading to the recommendation at section 2.3.17 would be completed on time, to note that the Chief Officer for the Health and Social Care Partnership would liaise with colleagues and provide a response to the Committee;
- (ii) to otherwise note the content of the report and endorse the recommendations for improvement as agreed by the Service.

CAPITAL CONTRACTS - IA/AC/1819

28. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Capital Contracts which was undertaken to ensure that adequate control was exercised over Property Capital Projects in respect of project planning, contract tendering, committee reporting, project spend and project monitoring.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

Councillor Duncan and the Convener sought guidance as to whether the estimating and scheduling recommendation implementation date of April 2019 at 2.4.12 could be escalated, wherein the Head of Land and Property Assets advised that he would discuss the recommendation with colleagues to determine if the date could be escalated.

The Vice Convener sought clarification in relation to the recommendation at 2.3.2 specifically that there was no actual implementation date provided. The Head of Land and Property Assets advised that he would discuss the recommendation with colleagues in the Programme Management Office to determine an actual implementation date.

The Committee resolved:-

- (i) in relation to questions from Councillor Duncan and the Convener regarding estimating and scheduling and the recommendation implementation date of April 2019 at 2.4.12, to note that the Head of Land and Property Assets would discuss the recommendation with colleagues to determine if the date could be escalated;
- (ii) in relation to a question from the Vice Convener, to note that the Head of Land and Property Assets would discuss the recommendation at 2.3.2 with colleagues

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- in the Programme Management Office to determine an actual implementation date;
- (iii) to otherwise note the content of the report and endorse the recommendations for improvement as agreed by the Service.

SOCIAL WORK FINANCIAL ASSESSMENTS - IA/AC/1813

29. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Social Care Financial Assessments which considered whether adequate arrangements were in place across the Service to undertake financial assessments in an accurate and efficient manner.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

Councillor Samarai sought assurance that the concerns and recommendations would be implemented, wherein the Finance Partner advised that he was confident that all of the recommendations would be completed by the implementation date.

Councillor Duncan sought information as to whether a whole system and process review had been undertaken, wherein the Finance Partner advised that all systems and processes were reviewed on a regular basis and any improvements were implemented.

Councillor Cooke sought clarification in relation to whose signature was missing from some of the paperwork and whether the paperwork would be adapted for digital use, wherein the Finance Partner advised that it was the service user signature that was missing and that the forms were being redesigned for digital submission.

The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

BOND GOVERNANCE - IA/AC/1824

30. The Committee had before it a report by the Internal Auditor which presented an audit in relation to Bond Governance which considered whether arrangements have been put in place to ensure compliance with the London Stock Exchange requirements and to safeguard the Council's credit rating.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report and the attached appendix.

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The Committee resolved:-

to note the content of the report and endorse the recommendations for improvement as agreed by the Service.

RELEASING INFORMATION TO THE PUBLIC - IA/18/004

31. The Committee had before it a report by the Internal Auditor which advised members of the outcome from the work that the Committee requested Internal Audit undertake relating to Freedom of Information processes in place for determining what information can be released to the public.

The report recommended:

that the Committee review, discuss and comment on the issues raised within the report.

Councillor Townson sought guidance as to the process if an individual was not satisfied with the information released to them under an FOI request, and whether they could apply directly to the Information Commissioners Office. The Chief Officer – Governance advised that the first stage would be to request a Review Panel and then after that stage they could still appeal to the Information Commissioner’s Office.

The Vice Convener referred to the percentage of appeals where the initial response was either partially upheld or overturned and whether this was because the Council were being too robust and not releasing information. The Chief Internal Auditor advised that some of the appeals related to a failure to respond within the required timescales and not that the Council were too robust in decision making for releasing information.

The Committee resolved:-

to note the content of the report.

INTERNAL AUDIT FOLLOW-UP ON RECOMMENDATIONS SINCE APRIL 15/16 - IA/18/002

32. The Committee had before it a report by the internal Auditor which provided an update on the progress made by Services with implementing recommendations that has been agreed in Internal Audit reports.

The report recommended:

That the Committee –

- (a) agree that the five payroll related recommendations that were currently dependent on further development of the YourHR system being closed off and the relevant functionality being tested by Internal Audit when the new Human Capital Management System was implemented; and

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- (b) review, discuss and comment on the issues raised within the report and the attached appendices.

Councillor Dunbar sought clarification regarding why the date for reviewing the status of implied contracts, agreeing actions with the Services and reporting to Committee kept changing, wherein the Director of Resources advised that he would liaise with the Head of Commercial and Procurement Services and provide a response to the Committee.

Councillor Dunbar sought information relating to the Agency Staff audit and why Internal Audit had not received an update on the progress being made, wherein the Director of Resources advised that he would liaise with the Head of Commercial and Procurement Services and provide a response to the Committee.

Councillor Dunbar sought information relating to the ALEOs Management by Services audit and why Internal Audit had not received an update on the progress being made, wherein the Head of Policy, Performance and Resources advised that he would provide a response to Internal Audit and advise the Committee.

In relation to the outstanding recommendations, the Chief Executive advised that she would meet with the Chief Officer – Governance and the Chief Internal Auditor to discuss a way forward and that she would discuss the outstanding recommendations at her monthly management team meetings to ensure that work was being progressed.

The Committee resolved:-

- (i) in relation to a question from Councillor Dunbar regarding why the date for reviewing the status of implied contracts, agreeing actions with the Services and reporting to Committee kept changing, to note that the Director of Resources would liaise with the Head of Commercial and Procurement Services and provide a response to the Committee;
- (ii) in relation to a question from Councillor Dunbar regarding Agency Staff audit and why Internal Audit had not received an update on the progress being made, to note that the Director of Resources would liaise with the Head of Commercial and Procurement Services and provide a response to the Committee;
- (iii) in relation to a question from Councillor Dunbar regarding the ALEOs Management by Services audit and why Internal Audit had not received an update on the progress being made, to note that the Head of Policy, Performance and Resources would provide a response to Internal Audit and advise the Committee;
- (iv) to note that the Chief Executive, Chief Officer - Governance and the Chief Internal Auditor would meet to discuss each of the outstanding audit recommendations so that a response can be provided to the Committee;
- (v) to note that the Chief Executive would include the list of outstanding recommendations in her monthly meetings until there was a sustained improvement;
- (vi) to approve the recommendations contained with the report; and

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(vii) to otherwise instruct officers to undertake the actions required to complete the internal audit recommendations.

- **COUNCILLOR STEPHEN FLYNN, Convener**

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