

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - WEDNESDAY, 12 MAY 2021

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
1.1	<u>Notification of Urgent Business</u>	<u>The Committee resolved:</u> There were no items or urgent business.		
2.1	<u>Determination of Exempt Business</u>	<u>The Committee resolved:</u> There were no items of exempt business.		
3.1	<u>Declarations of Interest</u>	<u>The Committee resolved:</u> to note that Councillors Allard, Duncan and MacKenzie declared an interest in item 8.1 (ALEO Assurance Hub) by virtue of their position as Board Members of Aberdeen Performing Arts and considered that the nature of their interests did not require them to leave the meeting at that item on the agenda.	Governance	K Finch
4.1	<u>Requests for Deputation</u>	<u>The Committee resolved:</u> There were no requests for deputation.		
5.1	<u>Minute of Previous Meeting of 24 February 2021</u>	<u>The Committee resolved:</u> (i) in relation to article 10 (Industrial and Commercial Property Rental Income and Void Control – IA/AC2017), resolution (i) to note that the Chief Officer - Corporate Landlord would	Corporate Landlord	S Booth

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		circulate the link again to members; and (ii) to otherwise approve the minute as a correct record.	Governance	K Finch
6.1	<u>Committee Business Planner</u>	<u>The Committee resolved:</u> (i) to note that the audit report for item 4 (Financial Sustainability) was currently under review by the Service and that a report was expected in June 2021; (ii) to note that items 9 (Climate Change), 21 (Teachers Payroll) and 22 (Bon Accord Care – Budget Monitoring) had been delayed due to Internal Audit resource issues and that reports were expected in June 2021; (iii) to note that items 5 (Vehicle Replacement Policy and Procurement) and 24 (Capital Project Management) had been delayed pending the conclusion of other work and that reports were expected in September 2021; (iv) to note that items 10 (Consilium System – HRA Building Maintenance System), 18 (Timesheets and Allowances), 19 (Housing – Waiting List and Allocations), 20 (Health and Safety – Operations and Protective Services), 23 (Mental Health and Substance Misuse) and been delayed due to Internal Audit resource issues and that reports were expected in September 2021; and (v) to otherwise note the content of the planner.	Internal Audit Governance	C Harvey K Finch

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7.1	<u>Notice of Motion</u>	<u>The Committee resolved:</u> There were no notices of motion.		
8.1	<u>ALEO Assurance Hub - GOV/21/105</u>	<u>The Committee resolved:</u> (i) to note the update provided in relation to the missing text at Appendix F within the Risk section; (ii) to note that the Assurance Manager would discuss with the ALEO's whether they found the Assurance Hub process to be helpful and add the feedback to the next scheduled report to this Committee; (iii) to note the level of assurance provided by each ALEO on risk management, financial management and governance; (iv) to note that Assurance Hub officers and ALEO Service Leads would discuss any outstanding issues identified in the appendices and identified at the Audit, Risk and Scrutiny Committee with ALEO representatives, with a view to further improving the assessment ratings at the next Hub meeting; and (v) to note the intention to incorporate each ALEO into training on emergency response and recovery and PREVENT, to enable ALEOs to support the Council in meeting its statutory obligations.	Governance	V Cuthbert
8.2	<u>Internal Audit Annual Report 2020/21 - AC/21/001</u>	<u>The Committee resolved:</u> (i) to note the update provided in relation to the current Internal Audit staffing	Internal Audit	C Harvey

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		<p>situation;</p> <p>(ii) to note the Annual Report for 2020/21;</p> <p>(iii) to note that the Chief Internal Auditor had confirmed the organisational independence of Internal Audit;</p> <p>(iv) to note that there had been no limitation to the scope of Internal Audit work during 2020/21;</p> <p>(v) to note the outcome of Internal Audit's self-assessment against the requirements of the Public Sector Internal Audit Standards; and</p> <p>(vi) to note the content of Internal Audit's Quality Assurance and Improvement Plan.</p>		
8.3	<u>Internal Audit Progress Report - AC/21/002</u>	<p>The Committee resolved:</p> <p>(i) to note that some audit reports scheduled for the June meeting had been deferred until September due to the short timescales between this meeting and the June meeting; and</p> <p>(ii) to otherwise note the content of the report.</p>	Internal Audit	C Harvey
8.4	<u>Internal Audit - Follow-up on Audit Recommendations - AC/21/003</u>	<p>The Committee resolved:</p> <p>(i) to note the responses to members questions; and</p> <p>(ii) to otherwise note the content of the report.</p>	Internal Audit	C Harvey
8.5	<u>HR/Payroll System - IA/AC2025</u>	<p>The Committee resolved:</p> <p>to note the content of the report and endorse the recommendations for improvement as agreed by the relevant Cluster.</p>	Internal Audit Customer	C Harvey J McKenzie M Murchie

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8.6	<u>Vehicle Usage - IA/AC2105</u>	<u>The Committee resolved:</u> to note the content of the report and endorse the recommendations for improvement as agreed by the relevant Cluster.	Internal Audit Operations & Protective Services	C Harvey M Reilly J Weir
8.7	<u>Unaudited Annual Accounts 2020/21 - RES/21/120</u>	<u>The Committee resolved:</u> (i) to note that the Chief Officer – Finance would reconsider the wording within Appendix A, page 149, 3 rd bullet point to bring better clarity around the meaning of the statement; (ii) to note that the Chief Officer – Finance would consider whether it was possible to breakdown the risks to separate Brexit and Covid-19 risks within Appendix A; (iii) to approve the Annual Governance Statement as included in the Council’s unaudited Annual Accounts for the financial year 2020/21; (iv) to note the Council’s unaudited Annual Accounts 2020/21; (v) to note the unaudited Annual Accounts 2020/21 of the Council’s registered charities; (vi) to note that following this meeting the Council’s and the registered charities unaudited Annual Accounts would be finalised, signed and submitted to the Council’s external auditors, KPMG, and Audit Scotland; (vii) to note that the Audit, Risk and Scrutiny Committee on 30 June 2021 would receive the Council’s audited Annual Accounts for consideration and approval prior to their signature	Finance	J Belford L Fullerton

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		<p>by the Chief Officer - Finance, Chief Executive and a Council Leader;</p> <p>(viii) to note that the Audit, Risk and Scrutiny Committee on 30 June 2021 would also receive the external auditor's report on the annual accounts for debate and consideration and that this report will set out the auditor's findings and conclusions, 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>(iv) to note that the Audit, Risk and Scrutiny Committee on 30 June 2021 would also 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.</p>		
8.8	<u>RIPSA Quarter 1 - COM/21/098</u>	<p><u>The Committee resolved:</u> to note the update within the report in respect of the Council's covert surveillance activity during quarter 1 of the current year.</p>	Governance	J Anderson D Grant

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