

# Public Document Pack



To: Councillor Alex Nicoll, Convener; Councillor Yuill, Vice-Convener; and Councillors Allard, Cross, Duncan, Graham, MacKenzie, Mennie and Reynolds.

Town House,  
ABERDEEN 14 February 2022

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

The Members of the **AUDIT, RISK AND SCRUTINY COMMITTEE** are requested to meet in **Council Chamber - Town House** on **TUESDAY, 22 FEBRUARY 2022 at 2.00 pm**. This is a hybrid meeting and Members may also attend remotely.

Members of the press and public are not permitted to enter the Town House at this time. The meeting will be webcast and a live stream can be viewed on the Council's website. <https://aberdeen.public-i.tv/core/portal/home>

FRASER BELL  
CHIEF OFFICER - GOVERNANCE

## **BUSINESS**

### **NOTIFICATION OF URGENT BUSINESS**

- 1.1. There are no items of urgent business at this time

### **DETERMINATION OF EXEMPT BUSINESS**

- 2.1. Members are requested to determine that any exempt business be considered with the Press and Public excluded

### **DECLARATIONS OF INTEREST**

- 3.1. Members are requested to intimate any declarations of interest

## **DEPUTATIONS**

- 4.1. There are no requests at this time

## **MINUTE OF PREVIOUS MEETING**

- 5.1. Minute of Previous Meeting of 2 December 2021 (Pages 5 - 12)

## **COMMITTEE PLANNER**

- 6.1. Committee Business Planner (Pages 13 - 18)

## **NOTICES OF MOTION**

- 7.1. There are none at this time

## **REFERRALS FROM COUNCIL, COMMITTEES AND SUB COMMITTEES**

- 8.1. There are none at this time

## **COMMITTEE BUSINESS**

### **Risk Management**

- 9.1. ALEO Assurance Hub - COM/22/039 (Pages 19 - 28)
- 9.2. Corporate Risk Register and Assurance Maps - COM/22/035 (Pages 29 - 82)
- 9.3. Risk Appetite Statement Review - COM/22/036 (Pages 83 - 92)

### **Internal Audit**

- 9.4. Internal Audit Progress Report - IA/22/001 (Pages 93 - 112)
- 9.5. Internal Audit Recommendations - IA/22/002 (Pages 113 - 130)
- 9.6. Internal Audit Plan 2022 - 2025 - IA/22/003 (Pages 131 - 156)
- 9.7. Internal Audit Charter - IA/22/004 (Pages 157 - 164)

- 9.8. Planning and Building Standards Fee Income - IA/AC2207 (Pages 165 - 180)

### **External Audit**

- 9.9. External Audit Strategy (Pages 181 - 224)

### **Legal Obligations**

- 9.10. Use of Investigatory Powers Annual Report - COM/22/038 (Pages 225 - 234)
- 9.11. Review of Items Recorded as 'Missing' from Art Gallery & Museums Collections - COM/22/028 (Pages 235 - 460)

### **EXEMPT/CONFIDENTIAL BUSINESS**

- 10.1. none at this time

EHRIAs related to reports on this agenda can be viewed [here](#)

To access the Service Updates for this Committee please click [here](#)

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

Should you require any further information about this agenda, please contact Karen Finch, tel 01224 522723 or email [kfinch@aberdeencity.gov.uk](mailto:kfinch@aberdeencity.gov.uk)

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## Audit, Risk and Scrutiny Committee

ABERDEEN, 2 December 2021. Minute of Meeting of the AUDIT, RISK AND SCRUTINY COMMITTEE. Present:- Councillor Alex Nicoll, Convener; Councillor Yuill, Vice-Convener; and Councillors Allard, Cooke (as substitute for Councillor Mennie), Cross, Duncan, MacKenzie and Malik (as substitute for Councillor Graham).

The agenda and reports associated with this minute can be found [here](#) .

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.

### ANNOUNCEMENT

1 The Convener indicated that questions relating to the Service Update issued in for the Reconciliation of Granite for Union Terrace Gardens would be taken prior to the commencement of the items of business in section 8 of the agenda.

### DETERMINATION OF EXEMPT BUSINESS

2 The Convener proposed that the Committee consider item 9.1 (Marchburn Park) with the press and public excluded.

#### 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 during consideration of item 9.1 on the agenda (article 15) so as to avoid disclosure of exempt information of the class described in paragraphs 6 and 12 of Schedule 7(A) of the Act.

### DECLARATIONS OF INTEREST

3 Members were requested to intimate any declarations of interest in respect of the items on today's agenda, thereafter the following was intimated:-

Councillor Yuill declared an interest in item 6 (Union Terrace Gardens Granite Reconciliation – Questions) by virtue of his involvement with the reporting of the incident and considered that the nature of his interest required him to leave the meeting and he therefore took no part in the consideration of the item.

### MINUTE OF PREVIOUS MEETING OF 29 SEPTEMBER 2021

4 The Committee had before it the minute of its previous meeting of 29 September 2021.

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

2 December 2021

### **The Committee resolved:-**

to approve the minute as a correct record.

### **COMMITTEE BUSINESS PLANNER**

**5** The Committee had before it the Committee Business Planner as prepared by the Chief Officer – Governance.

### **The Committee resolved:-**

- (i) to note that items 10 (Revenue Budget Monitoring), 15 (Consilium System - HRA Building Maintenance System) and 17 (Commissioning) had been delayed until February 2022;
- (ii) to note that items 11 (Care Establishments Financial Administration), 12 (IT Infrastructure Systems), 27 (Recovery Arrangements for Sundry Debt) and 29 (Grant Funding to External Organisations) had been delayed until June 2022;
- (iii) to note that items 28 (Transport Arrangements for Education and Social Care), 30 (Council Owned Land and Property), 44 (Inspections, Aids and Adaptions) and 45 (Financial Administration – Waste) had been delayed and anticipated to be submitted during 2022;
- (iv) to otherwise note the content of the business planner.

**In accordance with article 3 of this minute, Councillor Yuill withdrew from the meeting prior to consideration of the following item of business.**

### **UNION TERRACE GARDENS RECONCILIATION OF GRANITE - QUESTIONS**

**6** At this juncture, the Convener referred to the Service Update that had been circulated to members out with the meeting and indicated that questions from members would be taken at this point.

Councillors made reference to the photographs within the Service Update and indicated that it looked like there may have been some duplicates in the numbering on the pallets. The Chief Officer – Capital advised that the pallets had been allocated tag numbers and had no reflection on any painted numbers that may have been visible on the pallets. He further advised that he would check the update that was issued and amend if necessary.

### **The Committee resolved:-**

- (i) to note the response to members questions; and
- (ii) to note that at the end of the project a report providing the full reconciliation of the granite would be submitted to the Committee.

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

2 December 2021

### **AUDIT, RISK AND SCRUTINY COMMITTEE ANNUAL EFFECTIVENESS REPORT - COM/21/276**

**7** The Committee had before it the annual committee effectiveness report by the Director of Commissioning for consideration. The annual effectiveness reports were introduced in 2018/19 following a recommendation from the Chartered Institute of Public Finance and Accountancy (CIPFA) as part of the Council's work towards securing that organisation's accreditation in governance excellence.

**The report recommended:-**

That the Committee –

- (a) provide comments and observations on the data contained within the annual report; and
- (b) note the annual report of the Audit, Risk and Scrutiny Committee.

Members provided comments on the content of the annual report and specifically whether the data from the table at 6.7 could be presented in a different way. Members noted that the layout of the reports were identical across all committees therefore the comments were relevant for all committees.

**The Committee resolved:-**

- (i) to note that the Chief Officer – Finance would liaise with colleagues on the format for future reports; and
- (ii) to otherwise approve the recommendations contained in the report.

### **INTERNAL AUDIT PROGRESS REPORT - IA/21/011**

**8** With reference to article 6 of the minute of its previous meeting, the Committee had before it a report by the Interim Chief Internal Auditor which advised on progress against the 2020/21 and 2021/22 Internal Audit Plans.

**The report recommended:-**

That the Committee review, discuss and comments on the issues raised within the report and appendices.

The Interim Chief Internal Auditor advised that the new Chief Internal Auditor would join the internal Audit team in January which would alleviate some of the staffing shortages. He further advised that the previous 15 months had been difficult with vacancies and illness within the team.

In relation to the number of audits that have been deferred into 2022, Members sought assurance that the content of the Internal Audit Plan for 2022/23 would be manageable for the Internal Audit team. The Chief Officer – Finance advised that the Corporate Management Team were in discussions with the Interim Chief Internal Auditor to ensure

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

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that the 2022/23 Internal Audit plan was structured capturing cyclical audits and risk based audits.

### **The Committee resolved:-**

- (i) to thank the Internal Audit team for their efforts over the previous 15 months under difficult circumstances with staff shortages and the pandemic;
- (ii) to note the update provided in relation to the staffing situation within Internal Audit;
- (iii) to note the update in relation to the development of the 2022/23 Internal Audit Plan;
- (iv) to note the responses to members questions; and
- (v) to otherwise note the content of the report.

### **INTERNAL AUDIT RECOMMENDATIONS - IA/21/012**

**9** With reference to article 7 of the minute of its previous meeting, the Committee had before it a report by the Interim Chief Internal Auditor which advised on the progress made by Services with implementing the recommendations that had been agreed in Internal Audit reports.

### **The report recommended:-**

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

### **The Committee resolved:-**

- (i) in relation to Audit AC2117 (Housing Waiting List and Allocations), to note that information had been submitted to Internal Audit which was being verified before the actions were marked as complete;
- (ii) to note that the Interim Chief Internal Auditor would identify whether an extra column could be included to enable an explanation as to why recommendations had been delayed; and
- (iii) to otherwise note the content of the report.

### **LICENSING INCOME - IA/AC2202**

**10** The Committee had before it a report by the Interim Chief Internal Auditor which presented an audit in relation to Licensing Income which was undertaken to provide assurance over the processes in place for controlling income from licensing applications.

### **The report recommended:-**

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

### **The Committee resolved:-**

to endorse the recommendations for improvement as agreed by the relevant function.



**AUDIT, RISK AND SCRUTINY COMMITTEE**

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**MENTAL HEALTH AND SUBSTANCE ABUSE - AC/2112**

11 The Committee had before it a report by the Interim Chief Internal Auditor which presented an audit in relation to Mental Health and Substance Misuse which was undertaken to provide assurance that appropriate processes were in place to manage and record support arrangements and that expenditure was adequately controlled, including approval/management of discretionary support.

**The report recommended:-**

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

Members sought assurance relating to the care reviews that had not been documented correctly. The Interim Chief Internal Auditor advised that contact had been undertaken with the service users and that recommendations around the processes had been made to ensure that all reviews were documented consistently.

**The Committee resolved:-**

to endorse the recommendations for improvement as agreed by the relevant function.

**FINANCIAL SYSTEM INTERFACES AND RECONCILIATIONS - AC/2203**

12 The Committee had before it a report by the Interim Chief Internal Auditor which presented an audit in relation to Financial System Interfaces and Reconciliations which was undertaken to obtain assurance that appropriate checks and balances were in place to confirm the accuracy of information transferred into the Integrated Financial System.

**The report recommended:-**

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

**The Committee resolved:-**

to endorse the recommendations for improvement and agreed by the relevant function.

**ANNUAL ACCOUNTS 2021/22 - KEY DATES - RES/21/290**

13 The Committee had before it a report by the Director of Resources which provided high level information and key dates in relation to the 2021/22 Annual Accounts including linkages to the plans and timetables to the Council's External Auditors.

**The report recommended:-**

## **AUDIT, RISK AND SCRUTINY COMMITTEE**

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That the Committee notes the information in relation to the 2021/22 annual accounts process as contained in the report.

### **The Committee resolved:-**

- (i) in response to a question relating to training for Councillors following the Local Government Elections in May 2022, to note that training would be provided for members who would be on this Committee prior to the meeting on 30 June 2021;
- (ii) to note on p118 at 3.3.8 the date should read 31 October 2022; and
- (iii) to otherwise approve the recommendation contained in the report.

### **USE OF INVESTIGATORY POWERS QUARTERLY REPORT - COM/21/289**

**14** The Committee had before it a report by the Director of Commissioning which was presented to ensure that Elected Members reviewed the Council's use of investigatory powers on a quarterly basis and have oversight that those powers were being used consistently in accordance with the Use of Investigatory Powers Policy.

### **The report recommended:-**

That the Committee –

- (a) note the update in the report in respect of the Council's use of investigatory Powers during quarter 4 of the current year; and
- (b) approve the Use of Investigatory Powers Policy, attached at Appendix A.

In response to a question relating to when it would be appropriate to acquire Communications Data, the Regulatory and Compliance Team Leader advised that where Trading Standards Officers were investigating online selling.

In response to a question as to whether it would be more appropriate for officers to seek assistance from Police Scotland's Fraud Division rather than the National Anti Fraud Network (NAFN) due to the difference in Scots Law, the Regulatory and Compliance Team Leader advised that the NAFN were the point of contact for Local Authorities. She further advised that the Council policy had checks and balances in place to ensure correct procedures were being followed.

### **The Committee resolved:-**

- (i) to note that there was an error in the index page of the policy which would be amended;
- (ii) to note the response to members questions;
- (iii) to otherwise approve the recommendations contained in the report.

### **MARCHBURN PARK - CUS/21/292**

**15** With reference to article 19 of the minute of meeting of the Operational Delivery Committee of 6 September 2018, the Committee had before it a report by the Director of

**AUDIT, RISK AND SCRUTINY COMMITTEE**

2 December 2021

Customer Services, which provided an update in relation to issues at properties at Marchburn Park.

**The report recommended:-**

That the Committee note the progress made on resolving the issues with properties at Marchburn Park.

**The Committee resolved:-**

- (i) to agree that an update would be provided to this Committee in June 2022 on conclusion of the ongoing discussions with the contractor; and
- (ii) to otherwise approve the recommendation contained in the report.

- **COUNCILLOR ALEX NICOLL, Convener**

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	A	B	C	D	E	F	G	H	I
1	<b>AUDIT, RISK &amp; SCRUTINY COMMITTEE BUSINESS PLANNER</b> The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year.								
2	<b>Report Title</b>	<b>Minute Reference/Committee Decision or Purpose of Report</b>	<b>Update</b>	<b>Report Author</b>	<b>Chief Officer</b>	<b>Directorate</b>	<b>Terms of Reference</b>	<b>Delayed or Recommended for removal or transfer, enter either D, R, or T</b>	<b>Explanation if delayed, removed or transferred</b>
3	<b>22 February 2022</b>								
4	Internal Audit Progress Report	To provide an update on progress for the 2020/21 and 2021/22 audits	a report is on the agenda	Jamie Dale	Governance	Commissioning	2.2		
5	Internal Audit Follow Up on Recommendations	To provide an update on where Services are with implementing agreed recommendations	a report is on the agenda	Jamie Dale	Governance	Commissioning	2.3		
6	Internal Audit Plan 2022/25	to present the Internal Audit Plan for 2022/25	a report is on the agenda	Jamie Dale	Governance	Commissioning	2.1		
7	Internal Audit Charter	The purpose of this report is to seek agreement for continuing use of the current Internal Audit Charter	a report is on the agenda	Jamie Dale	Governance	Commissioning	2.1		
8	External Audit Strategy	to present the external audit strategy	a report is on the agenda	Michael Wilkie	Governance	Commissioning	3.1		
9	Corporate Risk Register and Assurance Maps	to present the Corporate Risk Register and the Assurance Maps	a report is on the agenda	Ronnie McKean	Governance	Commissioning	1.1		
10	Annual Review - Risk Appetite Statement	The purpose of this report is to present the Council's updated Risk Appetite Statement (RAS)	a report is on the agenda	Ronnie McKean	Governance	Commissioning	1.1		
11	ALEO Governance Hub - Workplan and Terms of Reference	To present the ALEO Assurance Hub workplan for 2022 including the dates for reporting	a report is on the agenda	Vikki Cuthbert	Governance	Commissioning	1.2		
12	Use of Investigatory Powers Annual Report	to present the annual Use of Investigatory Powers annual report	a report is on the agenda	Jess Anderson	Governance	Commissioning	5.2		
13	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	Customer Experience	Customer	6.4	R	There have been no SPSO decisions published since the last report to Committee.
14	Transformational Programme (IJB Risk Audit & Performance Committee)	To provide assurance that the IJB is continuing to make progress with delivery of its transformation agenda.		Jamie Dale	Governance	Commissioning	2.2	D	In line with previous agreement between Aberdeen City Council and the IJB, the report will be presented to the next available Audit Risk & Scrutiny Committee following presentation to the IJB RAPC.

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15	Pensions System	To consider whether appropriate control is being exercised over the system used to administer the Fund, including access, contingency planning and disaster recovery, data input and that interfaces to and from other systems are accurate and properly controlled.		Jamie Dale	Governance	Commissioning	2.2	R	This report is reported to the Pensions Committee therefore should be removed from this Committee.
16	School/Pupil Security	to provide assurance that the Council had adequate arrangements regarding school security.		Jamie Dale	Governance	Commissioning	2.2	D	Initial delays due to covid 19 and the request to delay the audit due to lack of capacity within schools. The Service then requested the audit commence following the October break Report expected in June 2022.
17	Children with Disabilities - Contracts and Direct Payments	To obtain assurance that care is being arranged and paid for in accordance with procedure to secure best value outcomes.		Jamie Dale	Governance	Commissioning	2.2	D	Delayed due to auditor illness. Report expected in June 2022.
18	Consilium System - HRA Building Maintenance System	to provide assurance over the system controls - to include access controls, system security and backups. Interfaces, business continuity and contingency plans.		Jamie Dale	Governance	Commissioning	2.2	D	Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022.
19	Commissioning	Review of plans and progress with implementation of the Council's Strategic Commissioning Approach set out in the Council Delivery Plan		Jamie Dale	Governance	Commissioning	2.2	D	Delayed due business auditor illness. Report expected security June 2022.
20	Capital Project Management	To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.		Jamie Dale	Governance	Commissioning	2.2	D	Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022.
21	Revenue Budget Monitoring	To ensure that robust procedures are in place for monitoring the revenue budget.		Jamie Dale	Governance	Commissioning	2.2	D	Delayed due business auditor illness and the availability of the Service to progress the audit was limited. Report expected in June 2022.
22	Review of Items Recorded as 'Missing' from Art Gallery & Museums Collections	The purpose of the Report is to provide assurance on current position in relation to items recorded as 'missing' from the Art Gallery and Museums' collection	a report is on the agenda	Helen Fothergill	City Growth	Commissioning			

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23	<b>30 June 2022</b>								
24	Internal Audit Progress Report	To provide an update on progress for the 2020/21 and 2021/22 audits		Jamie Dale	Governance	Commissioning	2.2		
25	Internal Audit Follow Up on Recommendations	To provide an update on where Services are with implementing agreed recommendations		Jamie Dale	Governance	Commissioning	2.3		
26	Use of Investigatory Powers Quarterly Report	to present the quarterly use of investigatory powers report		Jess Anderson	Governance	Commissioning	5.2		
27	Annual Accounts 2021/22	To present the unaudited annual accounts for 2021/22.		Lesley Fullerton	Finance	Resources			
28	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	Customer Experience	Customer	6.4		
29	Payroll and HR System Amendments	To obtain assurance over the accuracy and completeness of the payroll as a result of changes to the workforce		Jamie Dale	Governance	Commissioning	2.2		
30	Internal Movement of Staff, relief staff and agency workers	To obtain assurance over adherence to procedures for internal movement of staff, use of relief pool staff and agency worker engagement procedures.		Jamie Dale	Governance	Commissioning	2.2		
31	Planning and Building Standards Fee Income	To provide assurance that there are adequate systems in place to control fee income and that they are being complied with.		Jamie Dale	Governance	Commissioning	2.2		
32	Care Management Recording and Transactions	To obtain assurance over coordination, recording and payment for care services.		Jamie Dale	Governance	Commissioning	2.2		
33	Care Establishments Financial Administration	To obtain Assurance over financial administration including payroll, timesheets and purchasing.		Jamie Dale	Governance	Commissioning	2.2		
34	IT Infrastructure Systems	To obtain assurance over the procurement and adequacy of the Council's IT Infrastructure Systems		Jamie Dale	Governance	Commissioning	2.2		

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35	Following the Public Pound	To obtain assurance that grant payments to external organisations during financial year 2021/22 comply with the Council's policy and procedure, including the Following the Public Pound Code of Practice		Jamie Dale	Governance	Commissioning	2.2		
36	Recovery Arrangements for Sundry Debt	To ensure that procedures for recovering debts are adequate, efficient and consistently applied		Jamie Dale	Governance	Commissioning	2.2		
37	Attendance Management	To obtain assurance over compliance with corporate policy and determine whether the Council's absence improvement plan is having a positive impact on attendance.		Jamie Dale	Governance	Commissioning	2.2		
38	<b>27 September 2022</b>								
39	Internal Audit Progress Report	To provide an update on progress for the 2020/21 and 2021/22 audits		Jamie Dale	Governance	Commissioning	2.2		
40	Internal Audit Follow Up on Recommendations	To provide an update on where Services are with implementing agreed recommendations		Jamie Dale	Governance	Commissioning	2.3		
41	Internal Audit Reports	To present the completed internal audit reports		Jamie Dale	Governance	Commissioning			
42	Use of Investigatory Powers Annual Report	to present the annual Use of Investigatory Powers annual report		Jess Anderson	Governance	Commissioning	5.2		
43	Information Governance Annual Report	to present the annual report for the Council's Information Governance		Caroline Anderson	Business Intelligence and Performance Management	Commissioning	1.3		
44	Annual Accounts 2021/22	to present the audited annual accounts for 2021/22.		Lesley Fullerton	Finance	Resources			
45	External Audit Annual Report	to present the external audit annual report		Michael Wilkie	Governance	Commissioning			
46	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	Customer Experience	Customer	6.4		
47	<b>13 December 2022</b>								



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48	Internal Audit Progress Report	To provide an update on progress for the 2020/21 and 2021/22 audits		Jamie Dale	Governance	Commissioning	2.2		
49	Internal Audit Follow Up on Recommendations	To provide an update on where Services are with implementing agreed recommendations		Jamie Dale	Governance	Commissioning	2.3		
50	RIPSA Quarterly Report	to present the quarterly Ripsa report		Jess Anderson	Governance	Commissioning	5.2		
51	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	Customer Experience	Customer	6.4		
52	<b>TBC</b>								
53	The Recruitment Process	To obtain assurance over adherence to the recruitment process, including pre-employment checks and document retention.		Jamie Dale	Governance	Commissioning	2.2	D	This audit will now take place in 2022. This aligns with the availability of resources within the audit team and within the services. It will allow for effective business capacity planning, allowing the People & Organisation and Customer Experience teams, who have already supported multiple audits over the year, to successfully undertake their ongoing improvement activity and support the current increased demand from the organisation.
54	Transport Arrangements for Education and Social Care	To obtain assurance over procurement, provision and management of transport for educational and social care needs.		Jamie Dale	Governance	Commissioning	2.2		Delayed due to Auditor availability.  Procurement risks are being considered under consulting work with C&PSS (see Appendix C)  Report anticipated 2022
55	Council Owned Land and Property	To review systems and procedures in place for ensuring that the Council has surety over the Land and Buildings it owns, including title.		Jamie Dale	Governance	Commissioning	2.2		Report anticipated 2022
56	Inspections, Aids and Adaptions	To ensure that adequate control is being exercised over income and expenditure		Jamie Dale	Governance	Commissioning	2.2		Delayed due to Auditor availability.  Report anticipated 2022

	A	B	C	D	E	F	G	H	I
1	<b>AUDIT, RISK &amp; SCRUTINY COMMITTEE BUSINESS PLANNER</b> The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year.								
2	<b>Report Title</b>	<b>Minute Reference/Committee Decision or Purpose of Report</b>	<b>Update</b>	<b>Report Author</b>	<b>Chief Officer</b>	<b>Directorate</b>	<b>Terms of Reference</b>	<b>Delayed or Recommended for removal or transfer, enter either D, R, or T</b>	<b>Explanation if delayed, removed or transferred</b>
57	Financial Administration - Waste	To obtain assurance over financial administration including payroll, timesheets and purchasing.		Jamie Dale	Governance	Commissioning	2.2		Delayed due to Auditor availability. Report anticipated 2022

## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny
<b>DATE</b>	22 February 2022
<b>REPORT TITLE</b>	ALEO Assurance Hub – Workplan and Terms of Reference
<b>REPORT NUMBER</b>	COM-22-039
<b>CHIEF OFFICER</b>	Fraser Bell
<b>REPORT AUTHOR</b>	Vikki Cuthbert
<b>TERMS OF REFERENCE</b>	Remit - 1.2

### 1. PURPOSE OF REPORT

To present the ALEO Assurance Hub workplan for 2022 including the dates for reporting.

### 2. RECOMMENDATIONS

That the Committee –

- 2.1 note the workplan for the ALEO Assurance Hub in 2022 which has been reviewed by the Risk Board and consulted upon with the ALEOs and the relevant Conveners; and
- 2.2 note the Terms of Reference for the ALEO Assurance Hub which have been reviewed by the Risk Board.

### 3. BACKGROUND

- 3.1 The ALEO Assurance Hub is one component of the ALEO Assurance Framework which provides a basis for the Council to oversee and support its arms-length external organisations. The Hub reports twice a year to this Committee to provide assurance that systems and policies are in place in each ALEO to mitigate and manage risks to the organisation and to the Council.
- 3.2 The Hub has in place a Terms of Reference which are reviewed annually by the Risk Board. These are attached at **appendix A** to the report. There are no proposed revisions to this document.
- 3.3 Attached at **appendix B** is a workplan for 2022. The ALEO Assurance Hub met with each ALEO in December 2021 to discuss proposed reporting arrangements, in particular to seek feedback on how the Hub can maximise its role in helping each ALEO to provide adequate assurance to this Committee. Some adjustments have been made to the reporting timescales – now proposed for June and December (previously May and September) - and to the frequency of assurances sought in areas which are well established within each organisation. For instance, a review of risk registers will now be undertaken annually by the Hub, as we have adequate

assurance that Boards are managing risks through regular discussion at quarterly meetings.

#### 4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from this report.
- 4.2 The role of the Hub is to ensure that ALEOs provide assurance that risks, including financial ones are identified and managed. One of the Hub’s primary functions is to ensure that the Council is able to follow the public pound as outlined in Accounts Commission guidance.

#### 5. LEGAL IMPLICATIONS

- 5.1 Legal officers within Commercial and Procurement Services have reviewed ALEO Service Level Agreements which aim, amongst other things, to facilitate the ALEO Assurance Framework. These have been modified to recognise the requirements of the Assurance Hub to receive assurance regarding systems of governance, company outcomes and risk management and mitigation.
- 5.2 The Hub will help identify any projects and/or initiatives that could influence investment decisions of Bond holders or the Council’s credit rating and ensure that the appropriate governance is put in place. This adds to the Council’s existing Bond governance arrangements.

#### 6. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic Risk</b>	Ability of ALEOs to support the Council in meeting its strategic outcomes.	(M)	The Assurance Hub process mitigates against this risk by monitoring ALEO contribution to ACC strategic outcomes. This includes review of ALEO risk registers.
<b>Compliance</b>	ALEO service level agreements are not up to date and ALEOs are not delivering on Council outcomes.  GDPR Compliance.	(L)	Commercial and Procurement Services has reviewed ALEO service level agreements to ensure they remain robust and fit for purpose.  The Strategic Commissioning

			<p>Committee has oversight of how ALEOs are achieving Council outcomes and complying with the terms of their service level agreements.</p> <p>The Hub will continue its oversight of ALEOs' approach to embedding strong governance, including audits, policies, procedures and systems to ensure that these are being reviewed and staff training is being delivered to mitigate the risk of governance failure.</p> <p>The Legal Governance Team provide support and advice to the Hub on the steps ALEOs are taking on GDPR compliance in order for the Hub to provide assurance to Committee on ALEOs' management of this risk.</p>
<b>Operational</b>	Failure of ALEOs to deliver services according to agreed Service Level Agreements	M	Monitored by Strategic Commissioning Committee which has oversight of ALEO strategic business plans.
<b>Financial</b>	Financial failure of ALEOs impacting on the Council and its credit rating.	M	ALEOs report financial performance and governance to their boards and present their annual accounts for scrutiny by an external auditor. One of the Hub's key functions is to provide assurance to

			Committee on the financial management of Council ALEOs.
<b>Reputational</b>	Impact of performance or financial risk on reputation of ACC.	L	Regular reporting to this Committee from the Hub provides adequate control.
<b>Environment / Climate</b>	No direct risks arising from the report's recommendations.		

## 7. OUTCOMES

7.1 The recommendations within this report have no direct impact on the Council Delivery Plan.

## 8. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Impact Assessment</b>	Full impact assessment not required.
<b>Data Protection Impact Assessment</b>	Not required.

## 9. BACKGROUND PAPERS

None.

## 10. APPENDICES

**Appendix A** – ALEO Assurance Hub Terms of Reference

**Appendix B** – ALEO Assurance Hub Workplan 2022

## 11. REPORT AUTHOR CONTACT DETAILS

Vikki Cuthbert  
Assurance Manager  
[vcuthbert@aberdeencity.gov.uk](mailto:vcuthbert@aberdeencity.gov.uk)  
01224 522858

## **ALEO Assurance Hub – Terms of Reference**

Arms-Length External Organisations (ALEOs) are companies, charities and other bodies that are separate from the Council but subject to its control or influence.

The purpose of the Assurance Hub is to receive assurance from ALEOs that appropriate systems and policies are in place to mitigate and manage risks to the organisation and to the Council. For the avoidance of doubt, the ALEO Assurance Hub shall provide high level, strategic oversight of ALEOs but will not undertake quality checks on the operation of ALEOs.

The Assurance Hub shall promote the principles of accountability and transparency as set out in the Following the Public Pound Guidance.

- 1) The Assurance Hub is one component of the ALEO Assurance Framework which will be the basis for how the Council oversees and supports its arms-length bodies. The Framework will consist of:-
  - a. Regular performance review of ALEOs by the Strategic Commissioning Committee. The Aberdeen City Integration Joint Board (IJB) shall have an oversight role in relation to Bon Accord Care
  - b. Quarterly financial reporting for ALEOs within the Council's Financial Performance Report to the City Growth and Resources Committee to provide assurance on the Council's bond issue;
  - c. Six weekly meetings of the ALEO Strategic Partnership as a forum for senior Council and ALEO representatives to discuss high level strategic issues such as business planning and horizon scanning; and
  - d. Representatives of the Head of Commercial and Procurement Services, known as Service Leads are assigned to each ALEO to provide them with a single point of contact at the Council. Service Leads will be the Council's primary liaison officer with ALEOs and will be in regular contact with ALEOs to discuss strategic, operational and performance matters.
- 2) The membership of the Hub shall consist of:
  - a. The Assurance Manager;
  - b. The Corporate Risk Lead
  - c. A representative of the Chief Officer - Finance; and
  - d. The Committees Lead (officer).
- 3) The Assurance Manager shall be the Chairperson of the Assurance Hub.
- 4) The Head of Commercial and Procurement or his or her nominee shall be invited to attend meetings as advisers to the Hub as required.
- 5) The Hub may co-opt additional advisors as required.
- 6) The Hub shall scrutinise each ALEO within its remit at least once a year.
- 7) The Hub shall have the authority to increase or reduce its oversight of ALEOs based on the level of assurance it has received.
- 8) The Hub may invite ALEO representatives to attend Hub meetings to provide information and assurance on relevant matters as requested.

- 9) The Hub shall report its level of assurance on ALEOs to the Audit, Risk and Scrutiny Committee.
- 10) The Hub shall be responsible for setting its own programme of scrutiny in the form of an annual workplan. The Hub shall consult on this with the Risk Board, ALEOs and Conveners and Vice Conveners of the following Committees and Boards:-
  - a. Audit, Risk and Scrutiny;
  - b. Strategic Commissioning Committee;
  - c. City Growth and Resources; and
  - d. Integration Joint Board
- 11) An open invitation shall be extended to the Council's internal and external auditors to attend Hub meetings as appropriate in order for them to meet their audit objectives.
- 12) The Hub shall receive assurance on ALEOs risk management, financial management and governance arrangements through exception reporting and officers will assess ALEO governance and management of risk through a scoring matrix.
- 13) To ensure that risk posed to the Council by ALEO operations is monitored, the Hub shall oversee ALEO risk management arrangements including:
  - a. Risk management policy;
  - b. Management of risk registers;
  - c. Risk identification structures, including horizon-scanning;
  - d. Risk appetite;
  - e. Business continuity planning; and
  - f. ALEO internal and external audit reports.
- 14) To ensure compliance with Following the Public Pound guidance, the Hub shall oversee ALEOs:
  - a. Financial Resilience to ensure oversight of forward planning;
  - b. Financial governance and financial management to provide assurance on stewardship;
  - c. Accounting practices; and
  - d. Financial performance.
- 15) The Hub shall review ALEO decision making structures including:
  - a. Reporting arrangements, including powers reserved to the Board and powers delegated to executive officers;
  - b. Compliance with key governance standards, such as codes of conduct;
  - c. The composition and capacity of the board;
  - d. Transparency and accountability;
  - e. Induction and ongoing training programmes for Board members;
  - f. Ongoing assurance around information governance arrangements and data protection compliance; and
  - g. Progress against recommendations made within Audit Scotland's report on *How councils use arms-length organisations*.
- 16) The Hub may monitor high level employment practices.
- 17) The Hub shall monitor reports relating to ALEOs from the Council's internal and external auditors and address any recommendations which are within the remit of the Hub's terms of reference. The Hub shall monitor best practice guidance from



organisations such as Audit Scotland and the Standards Commission for Scotland on the development of guidance relating to ALEOs.

- 18) The Hub shall monitor co-ordination arrangements between ALEO partners where the Council is not the sole shareholder.
- 19) The Hub shall receive assurance that ALEOs are supporting the Council to meet its obligations under the PREVENT Strategy and under the Civil Contingencies Act 2004 as a Category 1 responder.
- 20) The following organisations have been deemed to be ALEOs and will be subject to the Hub's oversight arrangements:
  - a. Aberdeen Heat and Power;
  - b. Aberdeen Performing Arts;
  - c. Aberdeen Sports Village;
  - d. Bon Accord Care; and
  - e. Sport Aberdeen.
- 21) The Risk Board, chaired by the Chief Officer – Governance, will review these Terms of Reference annually to ensure their ongoing appropriateness in monitoring ALEO governance.

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## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 <sup>nd</sup> February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Corporate Risk Register, Cluster Assurance Maps, and Inspections Planner
<b>REPORT NUMBER</b>	COM/22/035
<b>CHIEF OFFICER</b>	Fraser Bell
<b>REPORT AUTHOR</b>	Ronnie McKean
<b>TERMS OF REFERENCE</b>	1.1

### 1. PURPOSE OF REPORT

To present the Corporate Risk Register, Cluster Assurance Maps and Inspections Planner in accordance with Committee Terms of reference and to provide assurance on the Council's system of risk management.

### 2. RECOMMENDATION(S)

That the Committee:-

- 2.1 note the Corporate Risk Register set out in Appendix A
- 2.2 note the Cluster Assurance Maps provided at Appendix B; and
- 2.3 note the Inspections Planner provided at Appendix C

### 3. BACKGROUND

#### Corporate Risk Register

- 3.1 The Audit, Risk and Scrutiny Committee is responsible for overseeing risk management on behalf of the Council and for receiving assurance that the Extended Corporate Management Team (ECMT) are effectively identifying and managing risks. Reviewing the strength and effectiveness of the Council's system of risk management as a whole is a key role for the Committee. It is the role of the Council's other Committees to receive the Cluster Risk Registers

that are relative to each Committee remit and scrutinise to ensure assurance of the controls in place.

- 3.2 The Council's Corporate Risk Register (CRR) captures the risks which pose the most significant threat to the achievement of our organisational outcomes and have the potential to cause failure of service delivery and is a tool with which risk is managed by Clusters and Functions.
- 3.3 The CRR is scrutinised by the Risk Board after being updated by risk managers and owners. The CRR was last reported to the Committee in October 2020 and the Council's Risk Management Framework requires that the CRR should also be reported here annually. An updated version is attached to the report at Appendix A.
- 3.4 Committee is asked to note that format of the Council's risk registers was updated to create a risk category to allow alignment of each risk with the Council's Risk Appetite Statement which was approved by the Audit Risk and Scrutiny Committee in December 2020.
- 3.5 The risks contained within the Corporate Risk Register are grouped below by risk category and show the Council's corresponding risk appetite for the category as set within the Council's Risk Appetite Statement (RAS) which are accurate at time of writing. A separate report contains proposals to amend the existing RAS.

Risk Category	Risk Title	Risk Appetite
Strategic	<ul style="list-style-type: none"> <li>• Workforce Capacity &amp; Capability</li> </ul>	<p>The Council is averse to risks which may threaten the delivery of critical services, our outcomes and commissioning intentions.</p> <p>However, the Council is hungry for taking well managed risks when opportunities provide clear benefits allowing for improvement, innovation and transformation.</p> <p>The Council has an open appetite for risks that provide and contribute to the economic prosperity of the City.</p>
Compliance	<ul style="list-style-type: none"> <li>• Information Governance</li> <li>• Civil Contingencies</li> <li>• Non-Compliance with Procurement Regulations</li> <li>• Health &amp; Safety Compliance</li> </ul>	<p>The Council is averse to any risks that may result in non-compliance or breaches in statutory obligations, regulations and law.</p> <p>The Council is cautious when giving legal advice and considers the likelihood of any legal challenge and the likely success of any legal challenge.</p>

Operational	<ul style="list-style-type: none"> <li>• Industrial Pay Negotiations 2021/22</li> <li>• Cyber Security</li> </ul>	<p>The Council is averse to any risks that may have a negative effect on the health and safety, diversity and equality of its staff, elected members and members of the public.</p> <p>The Council has an open appetite to the risks that allows it to manage service demand, continuously improve service delivery and performance.</p>
Financial	<ul style="list-style-type: none"> <li>• Financial Sustainability</li> </ul>	<p>The Council is averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability.</p> <p>The Council has an open appetite for short-term risks that support financial performance and mitigate negative external factors. It has an open appetite for longer term capital and financial investments provided that the risks are well managed and demonstrate realisable future benefits for delivering the Council's outcomes and commissioning intentions.</p>
Environment/ Climate	<ul style="list-style-type: none"> <li>• Climate Duties – Council Compliance</li> <li>• Climate Change - Place</li> </ul>	<p>The Council has an averse appetite for any risks that may have a long-term detrimental impact upon the environment but is hungry for well managed risks in pursuit of our long-term sustainable development and net zero ambitions and economic growth.</p>

3.6 Committee is asked to note that the risks contained in the CRR are those which ECMT and the Risk Board considers the most significant at the time of writing. Risks are also monitored and managed through Cluster Risk Registers and may be escalated to the CRR where deemed necessary. When the Risk Board is sufficiently assured that significant risks are being managed, they will agree to de-escalate them back to Cluster level.

3.7 The CRR provides the organisation with the detailed information and assessment for each risk identified including;

- **Current risk score** – this is current assessment of the risk by the risk owner and reflects the progress percentage of control actions required in order to achieve the target risk score.

- **Target risk score** – this is the assessment of the risk by the risk owner after the application of the control actions
- **Control Actions** – these are the activities and items that will mitigate the effect of the risk event on the organisation.
- **Risk score** – each risk is assessed using a 4x6 risk matrix as detailed below.

The 4 scale represents the impact of the risk and the 6 scale represents the likelihood of the risk event.

Impact	Score						
<b>Very Serious</b>	4	4	8	12	16	20	24
<b>Serious</b>	3	3	6	9	12	15	18
<b>Material</b>	2	2	4	6	8	10	12
<b>Negligible</b>	1	1	2	3	4	5	6
<b>Score</b>		1	2	3	4	5	6
<b>Likelihood</b>		Impossible	Almost Very Low	Low	Significant	High	Very High

3.8 Development and improvement of the CRR and the associated processes has continued since the CRR was last reported to the Committee:

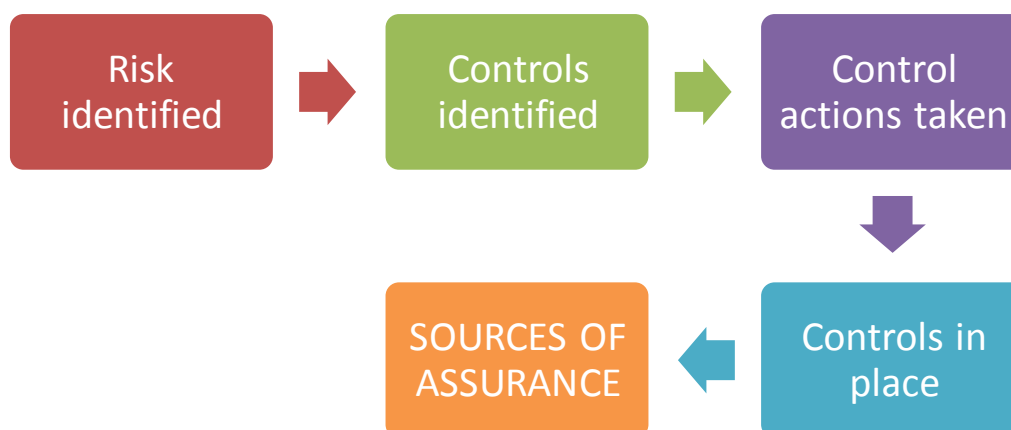
- Risk Management Guidance – complementary documentation which supports the Risk Management Policy was updated and approved by the Risk Board in August 2021.
- Committee Report Template and Guidance – risk sections reviewed and updated to reflect RAS and enhanced to provide additional guidance on management of risk.
- The Council’s Risk Appetite Statement (RAS) was implemented during 2021. The annual review of the RAS is provided to Committee in a separate report.
- The format of the Assurance Maps has been updated to include the Corporate and/or Cluster Risks that are being managed by each Cluster and provides an overview of both the risk being managed and the sources assurance which includes completed risk control actions for each of the three-lines of defence.
- The Corporate Risk Lead has continued to provided support to Risk Owners and Managers to review and update Risk Registers at Corporate, Cluster and Operational levels to improve monitoring and reporting across the organisation.

### Assurance Maps

3.9 The Risk Registers that are reviewed by the Council’s Committees list the risks identified within each of the relevant Functions and Clusters and provides detail



of the risk, the potential impact and consequence of the risk materialising and the control actions and activities required to manage and mitigate the risk. Assurance Maps provide a visual representation of the sources of assurance associated with each Cluster so that the Committee can consider where these are sufficient. Sources of assurance are controls which are fully effective, following the completion of control actions. Presentation of each Cluster's assurance map provides full sight of the defences we have in place as an organisation to manage the risks facing local government.



3.10 Each Assurance Map provides a breakdown of the “three lines of defence”, the different levels at which risk is managed. Within a large and complex organisation like the Council, risk management takes place in many ways. The Assurance Map is a way of capturing the sources of assurance and categorising them, thus ensuring that any gaps in sources of assurance are identifiable and can be addressed:

First Line of Defence “Do-ers”	Second Line of Defence “Helpers”	Third Line of Defence “Checkers”
The control environment; business operations performing day to day risk management activity; owning and managing risk as part of business as usual; these are the business owners, referred to as the “do-ers” of risk management	Oversight of risk management and ensuring compliance with standards, in our case including ARSC as well as CMT and management teams; setting the policies and procedures against which risk is managed by the do-ers, referred to as the “helpers” of risk management.	Internal and external audit, inspection and regulation, thereby offering independent assurance of the first and second lines of defence, the “do-ers” and “helpers”, referred to as the “checkers” of risk management.

3.11 Clusters will continue to review and update assurance maps to support their Risk Registers, and these will be reported to the operational committees later in the year.

### Inspections Planner

3.12 The Inspections Planner provides Committee with a timetable of anticipated and planned external/internal audits and third-part regulatory inspections and

compliance audits that are specified within the “Third Line of Defence” on each Assurance Map. These audits and inspections provide the Council with independent assurance of regulatory compliance and best practice to achieve and maintain accreditation. Where relevant, the improvement recommendations and actions arising from these audits and inspections will continue to be reported to the relevant Committees for review.

3.13 The Inspections Planner, together with the Assurance Maps, will continue to be kept under review throughout the year and updated as required. It is anticipated that the consistency of the approach to the completion of Assurance Maps will be enhanced considering feedback from committee, officers, and other relevant parties.

#### 4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report. The report deals with the highest level of risk and this process serves to identify controls and assurances that finances are being properly managed.

#### 5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report. The Corporate Risk Register serves to manage many risks with implications for the legal position and statutory responsibilities of the Council.

#### 6. MANAGEMENT OF RISK

6.1 The report provides information on the Council’s system of risk management and the improvements designed to make the system robust and fit for the changing social, political and economic environment in which we exist. The system ensures that all risks attaching to the Council’s business and strategic priorities are identified, appropriately managed and are compliant with the Council’s duties under the Equalities Act. Whilst the Corporate Risk Register records the most significant risks to the Council, the Committee is provided with assurance that from this there are effective controls identified. There are no risks arising from the recommendations in the report.

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic Risk</b>	The Council is required to have a management system in place to identify and mitigate its risks	L	The Council’s risk management system requires that risks are identified, listed and managed via risk registers

<b>Compliance</b>	As above	L	As above
<b>Operational</b>	As above	L	As above
<b>Financial</b>	As above	L	As above
<b>Reputational</b>	As above	L	As above
<b>Environment/Climate</b>	As above	L	As above

## 7. OUTCOMES

7.1 The recommendations within this report have no direct impact on the Council Delivery Plan however, the risks contained within the Council's risk register could impact on the delivery of organisational objectives.

## 8. IMPACT ASSESSMENTS

<b>Assessment</b>	<b>Outcome</b>
<b>Impact Assessment</b>	Full impact assessment not required
<b>Data Protection Impact Assessment</b>	Not required

## 9. BACKGROUND PAPERS

None.

## 10. APPENDICES (if applicable)

Appendix A – Corporate Risk Register  
Appendix B – Cluster Assurance Maps  
Appendix C – Inspections Planner

## 11. REPORT AUTHOR CONTACT DETAILS

Name                      Ronnie McKean  
Title                        Corporate Risk Lead  
Email Address          romckean@aberdeencity.gov.uk  
Tel                            01224 5223412

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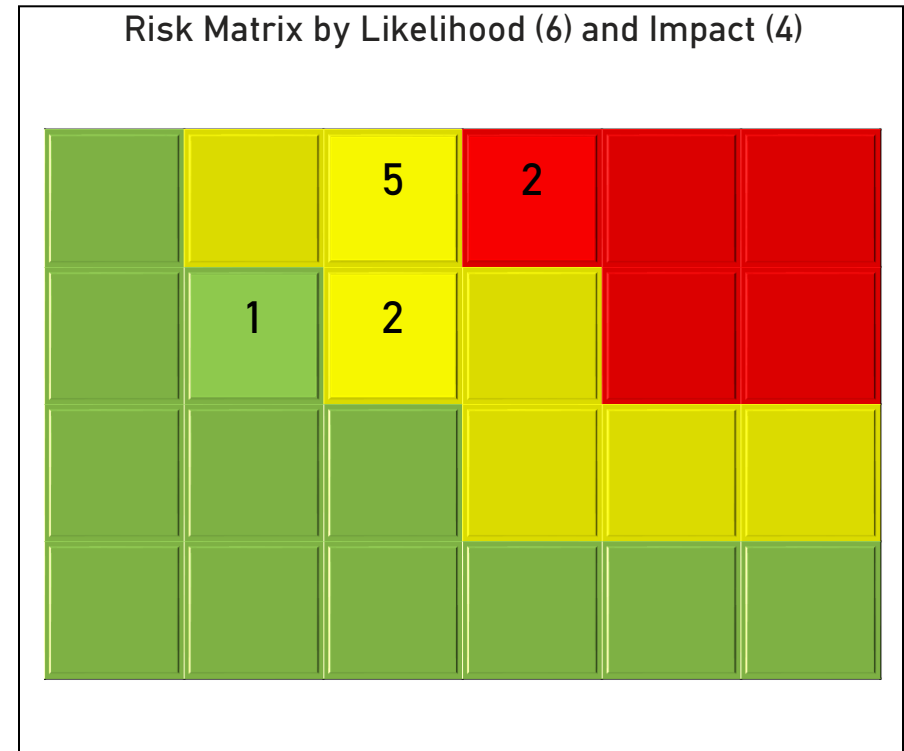
# Corporate Risk Register

Current Corporate Risks	CURRENT RISK SCORE
Civil Contingencies	8
Climate Change (Place)	16
Climate Duties - Council Compliance	12
Cyber Security	16
Financial Sustainability	12
Health & Safety Compliance	12
Industrial Action – Pay Negotiations 2021/22	9
Information Governance	12
Non-Compliance with Procurement Regulations	9
Workforce Capacity and Capability	6

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Number of Corporate Risks

# 10



FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Commissioning	Governance	Vikki Cuthbert	Fiona Mann

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Civil Contingencies	Risk of non-compliance with the Council's responsibilities as a Category 1 responder under the civil contingencies legislation and guidance	<p>1. Develop a CONTEST delivery plan (to include all four strands Prevent, Protect, Prepare and Pursue) based on the national delivery framework by 28th February 2022</p> <p>2. Complete emergency plans for power resilience/cyber security, City Centre lockdown and coastal pollution. Complete guidance for multi-agency response for Council venues. All plans and guidance to take account of increasing likelihood and impact of climate events. By 31 December 2022</p>	8	8	3	4	31 December 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Commissioning	Strategic Place Planning	David Dunne	Alison Leslie

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Climate Change (Place)	Failure (where ACC has scope to influence), to contribute to a reduction in city-wide emissions and to address strategic climate risks for the city. These include heavy winter rainfall, flooding, a rise in sea level, reduction summer rainfall, higher temperatures.	<ol style="list-style-type: none"> <li>1. Review and refine partnership governance arrangements for the implementation phase of city net zero and climate adaptation.</li> <li>2. By March 2022, develop a draft Net Zero Aberdeen Routemap and 6 associated place based strategies through partnership working. (80% completed)</li> <li>3. By March 2022, refresh Aberdeen Adapts: Climate Adaptation Framework to align with the net zero activity. (80% completed)</li> <li>4. Establish processes for monitoring city wide emissions, scenario modelling and performance reporting by December 2022. (38% completed)</li> <li>5. Plan, publish and make publicly available information on city net zero and adaptation progress by November 2022. (45% completed)</li> </ol>	12	16	4	4	31 December 2024

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Commissioning	Strategic Place Planning	David Dunne	Alison Leslie

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Climate Duties - Council Compliance	Risk of non compliance with public bodies duties under the Climate Change (Scotland) Act 2009. Duties require the Council to reduce emissions to contribute to national targets; adapt to climate change in contribution to the national adaptation programme; and report annually on this work.	<ol style="list-style-type: none"> <li>1. By March 2022, refine data entries on the Project Register and Dashboard to support ongoing monitoring of progress and outcomes for the approved Council Climate Change Plan 2021-2025. (78% completed)</li> <li>2. Identify process to assess future consequences of climate change for Council assets, by June 2022. (40% completed)</li> <li>3. Monitor and record the impacts from severe weather on Council assets and operations. Integrate change into service Business Continuity Plans, by March 2022. (35% completed)</li> <li>4. Improve emission data collation and recording systems, establishing a shared data platform by December 2022. (39% completed)</li> <li>5. Develop a staff climate training plan, to embed climate change in the organisation/ culture. Phase 1 (general information) by December 2021. Phase 2 specialised training needs by April 2022 (34%).</li> <li>6. Establish approach to additional statutory reporting requirements (by June 2022) on alignment of spending plans and use of resources to contribute to reducing emissions and delivering emission reduction targets.</li> </ol>	12	12	3	4	31 December 2022



FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Customer	Digital & Technology	Steven Roud	Steven Robertson

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Cyber Security	Risk that Cyber security threats are not sufficiently mitigated against to protect the Council, its essential functions and customer data	<ol style="list-style-type: none"> <li>1. Hardware refresh programme ensures equipment is kept at a supportable level to mitigate against risk of cyber attack.</li> <li>2. Device and server patching regime ensures IT estate is at current patching levels.</li> <li>3. Compliance audits, internal vulnerability scans and reviews of best practice create a prioritised work list of preventive and corrective actions.</li> <li>4. Regular staff awareness is part of ACC training and development programmes.</li> <li>5. Compliance with PSN and Cyber essentials.</li> </ol>	12	16	4	4	30 March 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Resources	Finance	Jonathan Belford	Helen Sherrit

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Financial Sustainability	Failure to deliver financial sustainability due to: Failure to align resources to commissioning intentions and service standards Inadequate financial reporting and planning Failure to respond to external factors Failure of partners, businesses or the 3rd sector Failure of transformation plans, projects or service redesigns Inadequate financial stewardship or capability	<ol style="list-style-type: none"> <li>1. Achieve going concern status encompassing medium and long term planning assumptions and valuations in 21-22 accounts audit</li> <li>2. Create a Finance Resilience Framework which will be incorporated into the Medium Term Finance Strategy by November 21.</li> <li>3. Roll out the the risk based approach to the Counter Fraud Policy to all clusters by 31 March 22.</li> <li>4. Undertake a self evaluation of the FM code criteria and reflect in AGS by March 22.</li> <li>5. Update the Medium Term Finance Strategy for the latest climate change financial implications and report to Committee by November 21.</li> </ol>	8	12	3	4	29 June 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Commissioning	Governance	Vikki Cuthbert	Colin Leaver

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Health & Safety Compliance	Risk of non-compliance with Health and Safety legislation and practices resulting in harm to the workforce and/or members of the public	<ol style="list-style-type: none"> <li>1. Confirm H&amp;S mandatory training requirements within each Cluster as part of broader training needs analysis by PO&amp;D by 31st March 2022</li> <li>2. Complete the H&amp;S data set within the Assurance dashboard of the Managers' Portal and implement across SMTs, H&amp;S Function Groups and ECMT by 30th June March 2022</li> <li>3. Completion of action plans for Asbestos Compliance and Lone Working by 30th June 2022</li> </ol>	8	12	3	4	29 June 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Resources	People & Organisational Development	Andy MacDonald	Isla Newcombe

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Industrial Action – Pay Negotiations 2021/22	Risk that rejection of the Public Sector Pay Policy, by the SNCT trade Unions could result in continuous or discontinuous strike action that could potentially impact on Education.	<p>1 - Chief Officer P&amp;OD to report to ECMT as required - ongoing</p> <p>2 - Chief Officer P&amp;OD to set up and chair IMT with relevant Chief Officers/Officers, including internal and external comms to allow comms strategy to be drawn up - When identified as necessary by CMT/ECMT - ongoing</p> <p>3 - Chief Officers to review previous life and limb exemptions list in conjunction with critical services list and update - complete</p> <p>4 - Chief Officers to review service delivery schedules/staffing levels on different days of the week to identify any days/time of increased vulnerability and update Business Continuity Plans accordingly - initial review – complete</p> <p>5 - Chief Officers P&amp;OD and Finance to liaise with COSLA to remain well informed - On going throughout negotiations</p> <p>6 - Employee Relations and Wellbeing Manager to touch base with local union reps on a weekly basis to gather any available information - on going</p> <p>7 - Managers informed not to authorise annual leave or flexi leave for any employees on strike days (previously booked leave will be honoured) – will not be applicable as teachers have set holiday periods</p>	6	9	3	3	30 March 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Customer	Data & Insights	Martin Murchie	Caroline Anderson

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Information Governance	Risk that the Council's Information Governance Framework (people and behaviour, process and system, adapting and learning) is not sufficiently robust to ensure that council information and data is processed in a way which: i. mitigates potential harm to the rights and freedoms of data subjects arising from data processing ii. meets the Council's operational, strategic and accountability requirements (business and statutory); iii. demonstrates proper stewardship to deliver outcomes for our people, place and economy.	<p>Compliance with Privacy and Electronic Communications Regulations in respect of cookies and other tracking technology in Council and affiliated websites (Customer Experience) Business Owner identified, agreeing tasks/completion dates at Customer Data Forum. 25% complete</p> <p>Retention of data in Outlook and Onedrive Proposals report to IGG March 2022- 25% complete</p>	8	12	3	4	30 March 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Commissioning	Commercial & Procurement	Craig Innes	Melanie McKenzie

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Non-Compliance with Procurement Regulations	<p>1. Contract Management - Risk that Strategic &amp; Critical contracts and associated supplier relationships are not managed effectively,, which can have a detrimental impact on the achievement of required outcomes to support commissioning intentions/delivery of LOIP outcomes/achievement of best value.</p> <p>2. Non-Compliance with Procurement Regulations: Governance Arrangements are not fully complied with by Delegated Procurers including seeking approval to go out to market, provision of Annual Procurement Workplans and ensuring contracts are recorded on the Contract Register, which could lead to the Council being in breach of Procurement Legislation.</p> <p>3. Contract expenditure exceeding approved value with no further approval being sought. Spend on contract is not linked through to budget via Financial Systems e.g. through consistent reference numbers and inclusion of approval details in the Contracts Register, back to a contract and its approval, if contract spend cannot be effectively monitored expenditure could breach thresholds and lead to the Council being in breach of Procurement Legislation.</p>	<p>1. Implementation of effective contract management procedures (Supplier Relationship Management) across the organisation clearly stating the need for proper contract administration, relationship management, negotiation and review of contract performance by 31.03.22</p> <p>2. Control actions as below will be complete by 31.03.22</p> <ul style="list-style-type: none"> <li>•Development/Roll-out of CPSS website which will cut down on maintenance requirements for CPSS/Ensure information is more easily kept up to date</li> <li>• Internal audit resources will be made available to support further development of control actions associated with procurement compliance i.e. further development of Compliance Reports.</li> </ul> <p>3. Control actions as per below will be complete by date shown against each:</p> <ul style="list-style-type: none"> <li>•Work is underway within ACC as part of the Procurement &amp; Finance Data Forum to identify a potential long term solution anticipated completion date 31.03.22</li> </ul>	6	9	3	3	30 March 2022

FUNCTION	CLUSTER	RISK OWNER	RISK LEAD
Resources	People & Organisational Development	Isla Newcombe	Lesley Strachan

RISK TITLE	RISK DESCRIPTION	CONTROL ACTIONS	TARGET RISK SCORE	CURRENT RISK SCORE	CURRENT LIKELIHOOD	CURRENT IMPACT	TARGET COMPLETION DATE
Workforce Capacity and Capability	The Council must ensure that it has a workforce with the capability and capacity to deliver our Strategic Outcomes.	<p>Report to Staff Governance Committee on progress in delivery of the Workforce Plan – Feb 2022</p> <p>Workforce strategy to be developed looking to the vision for our workforce – February/April 2022</p> <p>Capacity:</p> <ol style="list-style-type: none"> <li>1) Determine approach for talent pipeline creation by December 2021 in response to resourcing issues in hard to fill areas.</li> <li>2) Development of flexible options for increasing capacity in core operational areas for example through the development of relief pools. A number of relief pools now in place, with progress on the development of a number of other areas of the business underway. Action completion by March 2022.</li> <li>3) Review Mental Health Action Plan including specific activity relating to Covid-19 response. Report on activities undertaken to June SG Committee. Complete. Revised mental health action plan to February 2022 Staff Governance Committee</li> <li>4) Delivery of Absence Improvement Plan including specific activity relating to improved data reporting, support and training for managers and early intervention/preventative care by Dec 2021</li> </ol> <p>Capability:</p> <ol style="list-style-type: none"> <li>5) Delivery of future of work project including alignment of technology to worker styles &amp; improving adoption of technology- ongoing &amp; planned within phases for gradual reintroduction into Office spaces and new ways of working in line with 'Test and Trial' and Scottish Government Guidance.</li> <li>6) Leadership and Management development – programme and pathways of learning developed to enable ACC to support all leaders and managers in three areas of leadership and management by April 2022.</li> <li>7) Development of digital skills learning pathway in line with adoption and change management approach (complete). Tested in full by D365 project by April 2022.</li> <li>8) Refresh of the end-to-end induction and onboarding process for all staff by March 2022</li> <li>9) Refresh of the mandatory training requirements for staff including reporting and alerts. Reporting scheduled to be in place by end October 2021. Consolidated mandatory training data now available. Alerts to follow by March 2022. Refreshed mandatory training framework by March 2022.</li> <li>10) Review and update of key employee relations policies (grievance, bullying &amp; harassment and discipline) and the training and development to support implementation by January 2022. 2021</li> <li>11) Implementation of an investigation's improvement action plan by January 2022.</li> </ol>	4	6	2	3	30 March 2022

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<b>Assurance Map</b>		
<b>Capital</b>		
<b>Cluster Risk Register Risks:</b>		
<p>1. <b>Capital Project</b> - Budget Allocations - Budget allocations within approved Outline Business Cases of projects are insufficient for project development/construction and any associated future maintenance obligations.</p> <p>2. <b>Capital Projects</b> - Developer Obligations Income - The income from Developer Obligations is less than expected.</p> <p>3. <b>Capital Projects</b> - Financial Stewardship - Risk that management failures / slippage in the delivery of capital projects /failure to secure and or retain funding from external sources, impacts negatively on the Council's financial stewardship.</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Follow Project Management protocols for project delivery.</li> <li>• Ensure project/programme risk register review meetings include consideration of any financial impact on the wider capital portfolio and any implications this may have across the Council.</li> <li>• Ensure key/sensitive projects allocated to managers with appropriate skills.</li> <li>• Review risk management training programme for key staff.</li> <li>• Seek guidance from Project Management Office.</li> <li>• Plan for good communication across Clusters</li> <li>• Consider availability to utilise ACC staff with appropriate skill out with the Capital</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Resources Function Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register.</li> <li>• Review by Chief Officer Capital and provide any key updates to Director of Resources and other Chief Officers.</li> <li>• Review by Capital Board</li> <li>• Report any issues by exception to the Performance Board</li> <li>• Policy Documentation</li> </ul>	<ul style="list-style-type: none"> <li>• External Audit</li> </ul>

team to deliver the capital programme of projects.

- Consider availability of using consultant/contractor frameworks to facilitate the delivery of the capital programme of projects
- Ensure consultation with other key Chief Officers
- Cost estimates for key projects to be reviewed at key stages of delivery
- Ensure independent cost estimate review check is carried out, prior to approving OBC
- Regular progress meetings.
- Where appropriate maintain close collaboration with other Chief Officers throughout delivery
- Regular reporting to Finance Officers, monthly.

<b>Assurance Map</b>		
<b>Children &amp; Families Services (Children’s Social Work)</b>		
<b>Cluster Risk Register Risks:</b>		
<p>1. <b>Unaccompanied Asylum Seeking Children (UASC)</b> - Risk that the dispersal of Unaccompanied Asylum Seeking Children (UASC) from England will result in a number being placed in Aberdeen. The unique needs of UASC will require significant resources and a multi-agency response and they have access to appropriate legal services.</p> <p>2. <b>CareFirst System Failure</b> - Risk of major CareFirst systems failure</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Professional Supervision in place for all CSW staff ensuring day to day service delivery.</li> <li>• Team Managers/SM’s oversight of finances for teams</li> <li>• Agreed health and safety procedures – all staff supported to familiarise as part of induction.</li> <li>• All staff involved in risk assessment process</li> <li>• Team Business Continuity Plans in place</li> <li>• Tracking and monitoring arrangements in place in all schools to track performance and delivery of statutory duties.</li> <li>• Learning from case reviews considered on single and multi-agency</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Health and Safety guidance for services, including Lone Working</li> <li>• Identified health and safety team link for all teams</li> <li>• Child protection and safeguarding guidance and professional learning available</li> <li>• Range of policies/procedures for schools to support consistent practice</li> <li>• SM QA activity within teams and through professional supervision.</li> <li>• Multi-agency Quality Improvement activity</li> <li>• Service Business Continuity Plan</li> <li>• Improvement groups comprising central Officers and school staff identify and address emerging risks</li> </ul>	<ul style="list-style-type: none"> <li>• Care Inspectorate Inspections</li> <li>• HSE Covid-19 inspections</li> <li>• Health and Safety Team compliance visits to work settings</li> <li>• ECMT data reviews</li> <li>• Performance reports to Committee</li> <li>• Annual reporting of Risk Registers to Committee</li> <li>• Regular contact with Scottish Government OCSA Team</li> <li>• External Audit</li> <li>• Monthly budget print outs • Annual External Audit and report • Annual Internal Audit Plan approved and overseen by Audit, Risk and Scrutiny Committee</li> <li>• Audit Scotland and National Audit reports</li> </ul>

basis and embedded at practitioner level.

- Voice of children and young people at the heart of service planning and improvement.
- Regular analysis of CSW data to improvement planning on both single and multi-agency basis.
- Staff supported to fulfil registration requirements to ensure continuous professional development.

- Data dashboard and Risk Register discussed fortnightly by SMT
- Regular finance meetings with Senior Leadership Team
- Assurance Team
- Committee reports
- Regular contact with SWS and COSLA

<b>Assurance Map</b>		
<b>City Growth</b>		
<b>Cluster Risk Register Risk:</b>		
<p>1. <b>Concurrent Economic Events</b> - Impacts to the local economy from concurrent events such as COVID-19, EU-Exit, Oil &amp; Gas price fluctuations.</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Team Managers oversight of finances for teams</li> <li>• Agreed health and safety procedures – all staff supported to familiarise as part of induction.</li> <li>• All staff involved in risk assessment process</li> <li>• Team Business Continuity Plans in place</li> <li>• Operational plans and guidance including surveys, monitoring, committee reporting</li> <li>• Contract Management Guidance, policies and Procurement Regulations</li> <li>• Community involvement</li> <li>• Cross Service protocols and training events</li> <li>• Joint working with internal/external resources and services</li> <li>• Internal / external communication and networking</li> <li>• Committee reporting</li> <li>• LOIP objectives</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Senior Management Team undertakes review of Cluster Operational Risk Register and monthly budget and contract management</li> <li>• Oversight on service KPIs</li> <li>• Health and Safety guidance for services, including Lone Working</li> <li>• Identified health and safety team link for all teams</li> <li>• Contract review by Demand Management Board</li> <li>• Plans and strategies to support the City's economic growth. Including Net Zero Vision and Prospectus for Aberdeen; Strategic Infrastructure Plan (Energy Transition); Aberdeen Hydrogen Strategy</li> <li>• Strategic Commissioning Committee</li> <li>• Inclusion in plans, programmes, strategies including those for planning, transport and housing</li> <li>• Local Outcome Improvement Plan (LOIP)</li> </ul>	<ul style="list-style-type: none"> <li>• Regional and National reports from Scottish Government, UK Government</li> <li>• Scottish Government performance review and reports</li> <li>• Community Planning Aberdeen Board (CPA Board)</li> <li>• Local Outcome Improvement Plan (LOIP)</li> <li>• Annual reporting of Risk Registers to Committee</li> <li>• Economic Policy Panel</li> <li>• APSE benchmarking</li> <li>• Net Zero city governance - Net Zero Leadership Board and Net Zero Transition Delivery Unit</li> </ul>

<ul style="list-style-type: none"><li>• Maintaining an awareness of current statutory requirements through receiving regular updates from Scottish Government and attending specific events</li></ul>	<ul style="list-style-type: none"><li>• KPI's management established</li><li>• City Region Deal</li><li>• Cultural Strategy</li></ul>	
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<b>Assurance Map Commercial &amp; Procurement Services</b>		
<b>Corporate Risk Register Risk:</b>		
<p>1. <b>Non-Compliance with Procurement Regulations –</b>            (1) Contract Management - Risk that Strategic &amp; Critical contracts and associated supplier relationships are not managed effectively, which can have a detrimental impact on the achievement of required outcomes to support commissioning intentions/delivery of LOIP outcomes/achievement of best value.            (2) Non-Compliance with Procurement Regulations: Governance Arrangements are not fully complied with by Delegated Procurers including seeking approval to go out to market, provision of Annual Procurement Workplans and ensuring contracts are recorded on the Contract Register, which could lead to the Council being in breach of Procurement Legislation.            (3) Contract expenditure exceeding approved value with no further approval being sought. Spend on contract is not linked through to budget via Financial Systems e.g. through consistent reference numbers and inclusion of approval details in the Contracts Register, back to a contract and its approval, if contract spend cannot be effectively monitored expenditure could breach thresholds and lead to the Council being in breach of Procurement Legislation.</p>		
<b>Cluster Risk Register Risks:</b>		
<p>1. <b>Scotland Excel</b> - Membership does not deliver anticipated benefits - The ability of Scotland Excel to delivery against objectives could potentially be impacted by lack of buy in from member councils/lack of participation/failure to identify and manage new opportunities/3rd &amp; 4th Generation Frameworks don't deliver value/Uncertainty &amp; Price Increases caused by Brexit/Covid            2. <b>Shared Service - Service Level Agreement</b> - Delivery of KPI's - Risk that Commercial &amp; Procurement Shared Service are unable to deliver against agreed KPI's within Service Level Agreement            3. <b>Climate Change and severe weather affect the costs and availability of goods and services</b> - Failure to embed climate change procurement policy, processes and to consider climate risks in the design life of procurements.            4. <b>Procurement Fraud</b> - Public procurement is vulnerable to fraud and corruption because of the level of expenditure, the volume of transactions, the complexity of the process and the number of stakeholders involved, these vulnerabilities can also make public procurement a target for Serious &amp; Organised Crime.            5. <b>EU-Exit - Supply Chain</b> - Commodity Risks and Impacts on Supply Chain            6. <b>Shared Procurement Service Partner Withdrawal</b> - Partner to the Shared Service decides to withdraw.</p>		
First Line of Defence (Do-ers)	Second Line of Defence (Helpers)	Third Line of Defence (Checkers)
<ul style="list-style-type: none"> <li>• Online Staff Training &amp; Development</li> <li>• Operational procedures and guidance including Procurement Manual, Contract</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audits on Procurement –               <ul style="list-style-type: none"> <li>○ <a href="#">Vehicle Replacement Policy and Procurement</a></li> </ul> </li> <li>• Annual External Audit and report</li> </ul>

<p>Management Guidance and Procurement Regulations</p> <ul style="list-style-type: none"> <li>• Procedures to implement contract management policies</li> </ul>	<ul style="list-style-type: none"> <li>• Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register</li> <li>• Contract review by Demand Management Board</li> <li>• Strategic Procurement Board (Senior management representation from other Shared Service Partners)</li> <li>• Policy documentation including Sustainable Procurement and Community Benefits Policy</li> </ul>	<ul style="list-style-type: none"> <li>• External reports from Scotland Excel including <ul style="list-style-type: none"> <li>○ Procurement Capability and Improvement Plans (PCIP)</li> </ul> </li> <li>• Scottish Government performance review and reports (Annual Procurement Report)</li> </ul>
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<b>Assurance Map</b>		
<b>Corporate Landlord</b>		
<b>Cluster Risk Register Risks:</b>		
<p>1. <b>Failure to deliver asset valuations</b> - Risk of failure to complete the asset valuation which is required for the council financial accounts.</p> <p>2. <b>Inadequate Asset Management Planning</b> - Risk that resources will not be allocated appropriately and efficiently if asset management plan is not in place and is not robust.</p> <p>3. <b>Risk of non-compliance with Statutory Compliance with Council Properties</b> - The Council is required to safeguard its employees and members of the public to ensure their health and safety through effective implementation of statutory maintenance and compliance checks such as asbestos management plans, gas safety certification, legionella testing etc.</p> <p>4. <b>Risk to the delivery of Capital and Revenue Income</b> - The Cluster has income targets for capital and revenue income.</p> <p>5. <b>Reinforced Autoclaved Aerated Concrete Panels and Planks (RAAC)</b> - RAAC was a commonly used material in the 60's, 70's and early 80's. There have a small number of incidents where roof planks have failed leading to the collapse to elements of the roof. RAAC has been confirmed as present in a small number of buildings with others requiring to be assessed.</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Operational procedures and guidance including those set out in the Business Continuity Plans in the event of a system or process failure.</li> <li>• Risk Assessments.</li> <li>• Staff training and development on business continuity arrangements.</li> <li>• Analysis following activation of Customer Experience Cluster Senior.</li> <li>• Management Team (SMT) undertakes review of Cluster Operational Risk Register.</li> <li>• Staff have appropriate training, qualifications and engage with market and like professionals.</li> <li>• Regular marketing and income meetings.</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Policy Documentation.</li> <li>• Resources Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register.</li> <li>• Executive Board Structure</li> <li>• Assurance Team.</li> <li>• Business Continuity Group Sub-Group.</li> <li>• Annual reporting of Function / Cluster Risk Register to Operational Delivery Committee</li> <li>• Monthly budget print outs.</li> <li>• Capital Board – post project reviews and post occupancy evaluations.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit - <a href="#">Industrial and Commercial Property Rental Income and Void Control</a>.</li> <li>• External Audit.</li> <li>• RICS Registration.</li> </ul>

<ul style="list-style-type: none"><li>• Use of external property consultants, management agreements and managing agents as appropriate.</li><li>• Resource plan developed.</li><li>• Use of external advisors in specialised areas.</li><li>• Participation in national networks (CIPFA/ ACES/ RICS/ SHoPs etc.)</li><li>• Programmes of inspections for property portfolio.</li><li>• Contract management meetings.</li></ul>		
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<b>Assurance Map</b>		
<b>Customer Experience</b>		
<b>Cluster Risk Register Risk:</b>		
1. <b>Customer Experience Service Delivery</b> - Risk to delivery of key front-line services in the event of failures of systems, processes or in the event of an incident, e.g. climate event		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Operational Procedures and Guidance Documents</li> <li>• Staff training and development</li> <li>• Operational Risk Assessments</li> <li>• Operational procedures and guidance including those set out in the Business Continuity Plans in the event of a system or process failure.</li> <li>• Operational Test Schedules for Business Continuity Plans</li> <li>• Disaster Recovery plan for Regional Contact Centre</li> <li>• Analysis following activation of business continuity arrangements / tests and improvement plans identified.</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Customer Function Senior Management Team (undertakes review of Cluster Operational Risk Register)</li> <li>• Customer Experience Cluster Senior Management Team (undertakes review of Cluster Operational Risk Register)</li> <li>• Policy Documentation</li> <li>• Assurance Team</li> <li>• Business Continuity Sub-Group</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit - <a href="#">HR Payroll System</a></li> <li>• Internal Audit - <a href="#">Teachers' Payroll</a></li> <li>• Internal Audit - <a href="#">Timesheets and Allowances</a></li> <li>• Annual External Audit</li> <li>• HMRC Audit on PAYE</li> <li>• DWP Subsidy Audit</li> <li>• DWP Housing Benefit Review</li> <li>• Non-Domestic Rates NDRI – External Audit</li> </ul>

<b>Assurance Map</b>		
<b>Data &amp; Insights</b>		
<b>Corporate Risk Register Risk:</b>		
<p>1. <b>Information Governance</b> - Risk that the Council's Information Governance Framework (people and behaviour, process and system, adapting and learning) is not sufficiently robust to ensure that council information and data is processed in a way which: i. mitigates potential harm to the rights and freedoms of data subjects arising from data processing ii. meets the Council's operational, strategic and accountability requirements (business and statutory); iii. demonstrates proper stewardship to deliver outcomes for our people, place and economy.</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Operational procedures and guidance notes, including consistent corporate processes for:               <ul style="list-style-type: none"> <li>- Data Protection Impact Assessment</li> <li>- Privacy notices</li> <li>- Data Protection Rights Requests</li> <li>- Incident reporting and handling</li> <li>- Information Sharing Agreement and contractual arrangements</li> <li>- Maintaining the Council's records of processing activities (Information Asset Register)</li> </ul> </li> <li>• Records Retention and Disposal Schedule</li> <li>• Mandatory Information Governance Staff Training</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Effective Information Governance / DPO advice and support</li> <li>• Information Governance Group led by Senior Information Risk Owner (SIRO) reviews Quarterly Information Governance Assurance reports</li> <li>• Corporate Information Policy</li> <li>• Data Forums</li> <li>• Governance including annual Information Governance Assurance Statement</li> <li>• Internal Information Assets Assurance Cycle</li> <li>• CCTV Assurance Framework</li> </ul>	<ul style="list-style-type: none"> <li>• External scrutiny of Council's arrangements in relation to DP and PRSA in the form of Reports, inspections, and audits from the Information Commissioners Office and the Keeper of the National Records of Scotland</li> </ul>

<ul style="list-style-type: none"><li>• Clear and consistent roles and responsibilities in relation to data and information in Corporate Policy and supporting Handbooks of procedures</li></ul>		
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<b>Assurance Map</b>		
<b>Digital &amp; Technology</b>		
<b>Corporate Risk Register Risk:</b>		
1. <b>Cyber Security</b> - Risk that Cyber security threats are not sufficiently mitigated against to protect the Council, its essential functions and customer data		
<b>Cluster Risk Register Risks:</b>		
1. <b>Climate Change - Digital Infrastructure</b> - Digital infrastructure will be impacted by adverse incidents caused by climate change (flooding, extreme weather) resulting in disruption to the delivery of council services.		
2. <b>Digital &amp; Technology Service Delivery</b> - Risk that IT service disruption impacts on the ability of the Council to deliver key services to customers		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• IT Security Technologies – devices to filter traffic and protect network, virus control software and domain access rules e.g. Conditional Access and Encryption</li> <li>• Operational procedures and guidance notes</li> <li>• Mandatory Information Governance Staff Training and IT Security Staff Training</li> <li>• Investigation into incidents and breaches</li> <li>• Monitoring &amp; Alerting</li> <li>• Patch Management</li> <li>• System Change Management</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• D&amp;T Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register</li> <li>• Information Governance Group</li> <li>• ICT System Risk Assessments</li> <li>• Data Privacy Impact Assessments</li> <li>• Vendor Management</li> <li>• Policy documentation including, Information and Communication Technology (ICT) Acceptable Use Policy and ICT Access Control Policy, Protective Monitoring Policy</li> <li>• Annual review against Public Sector Cyber Security Framework</li> </ul>	<ul style="list-style-type: none"> <li>• External IT Health Checks for PSN Accreditation by Surecloud. Surecloud are National Cyber Security Centre and Check approved.</li> <li>• External Penetration testing on internet facing services by Surecloud. Surecloud are National Cyber Security Centre and Check approved.</li> </ul>

- Threat Hunting

<b>Assurance Map</b>		
<b>Early Intervention and Community Empowerment</b>		
<b>Cluster Risk Register Risks:</b>		
<p>1. <b>Rental income from Council Housing</b> - There is a risk of reduced Rental Income to the HRA and General Fund arising from COVID-19 crisis and as we transition to new welfare support mechanisms.</p> <p>2. <b>Void Property Management</b> - There is a risk that the level of void properties leaves ACC unable to house applicants appropriately or timeously, affecting quality of life, increasing spend on hotels and reducing rental income.</p>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Operational procedures and guidance documentation</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Policy Documentation</li> <li>• Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register</li> <li>• Full Council</li> <li>• Organisational Resilience Group</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit - <a href="#">Housing Waiting List and Allocations</a></li> <li>• Annual External Audit and report</li> <li>• Community Planning Aberdeen</li> <li>• Education Scotland - CLD Strategy and performance (HGIOCLD)</li> <li>• Scottish Housing Regulator - Annual return on housing performance; annual risk assessment</li> <li>• Scottish Social Services Council - Registered Housing Support Services</li> <li>• Care Inspectorate for Registered Housing Support Services</li> <li>• Scotland and Scottish Library &amp; Information Council - Ambition &amp; Opportunity: National Strategy for Public Library Services, and performance framework (HGIOPLS)</li> <li>• Scotland and Scottish Library &amp; Information Council and Education Scotland -Vibrant Libraries thriving</li> </ul>



		<p>schools : Strategy for School Libraries - and performance HGIOSL</p> <ul style="list-style-type: none"><li>• Financial Inclusion Team - Scottish National Standards for Advice and Information Providers Scottish Legal Aid Board</li><li>• Scottish Government - Child Poverty Action Plan</li><li>• Scottish Government Homelessness reporting and Rapid rehousing Transition Plan scrutiny</li></ul>
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<b>Assurance Map</b>		
<b>Education Service</b>		
<b>Cluster Risk Register Risks:</b>		
1. <b>Education Staffing Shortages</b> - Risk of staffing shortages impacting on delivery and quality of education 2. <b>Education - Demographic demands</b> - Growing demographic demands result in service delivery pressures		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• School Leadership Team oversight and quality assurance of day to day operations and finances in school</li> <li>• School health and safety procedures agreed annually</li> <li>• All staff involved in school risk assessment process</li> <li>• Designated school Health and Safety Reps</li> <li>• Risk assessments shared with all staff including Trade Union reps</li> <li>• School risk registers in place in all schools with effective mechanisms in place for review and escalation</li> <li>• School Business Continuity Plans in place</li> <li>• Tracking and monitoring arrangements in place in all schools to track attainment</li> <li>• School positive behaviour management procedure agreed yearly</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Health and Safety guidance for schools</li> <li>• Identified health and safety team link for all schools</li> <li>• Child protection and safeguarding guidance and professional learning available to schools</li> <li>• Range of policies/procedures for schools to support consistent practice</li> <li>• Quality Improvement Visits to schools and Early Learning and Childcare provision</li> <li>• Quality Improvement Team monitoring of live data</li> <li>• Service Business Continuity Plan</li> <li>• Monitoring of complaints</li> <li>• Improvement groups comprising central Officers and school staff identify and address emerging risks</li> <li>• Weekly Trade Union meetings</li> </ul>	<ul style="list-style-type: none"> <li>• Education Scotland inspections</li> <li>• Care Inspectorate Inspections</li> <li>• HSE Covid-19 inspections</li> <li>• Health and Safety Team compliance visits to schools</li> <li>• ECMT data reviews</li> <li>• External Audit</li> <li>• Monthly budget print outs</li> <li>• Annual Internal Audit Plan</li> <li>• Audit Scotland and National Audit reports</li> </ul>

- School child protection and safeguarding procedures agreed yearly
- Yearly analysis of school community data to inform the school improvement plan
- In-service days and staff meetings to address any identified vulnerabilities

- Engagement with Parents and Carers
- Data dashboard and Risk Register discussed fortnightly by Senior Leadership Team
- Regular finance meetings with Senior Leadership Team
- Assurance Team
- Regular contact with ADES and COSLA

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<b>Assurance Map</b>		
<b>Finance</b>		
<b>Corporate Risk Register Risk:</b>		
1. <b>Financial Sustainability</b> - Failure to deliver financial sustainability due to: Failure to align resources to commissioning intentions and service standards, Inadequate financial reporting and planning, Failure to respond to external factors, Failure of partners, businesses or the 3rd sector, Failure of transformation plans, projects or service redesigns and Inadequate financial stewardship or capability.		
<b>Cluster Risk Register Risk:</b>		
1. <b>Failure to deliver key financial services in the event of the failure of plans, capabilities, systems and processes</b> - Failure to deliver statutory monitoring, Failure to administer NESPF, Failure to provide business advice and financial implications of change, Inability to deliver key service standards and customer service, System failure, Failure of financial policies and controls, loss of income, poor management of council finances, Failure to make benefits of technology and best practice and Reputational damage and poor relationship management		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Annual statements of accounts and quarterly reporting including valuations and balance sheet.</li> <li>• Medium Term Financial Strategy.</li> <li>• Budget setting.</li> <li>• Monthly and Quarterly monitoring and reporting of budget including contingent liabilities.</li> <li>• Financial protocols in Scheme of Governance, Financial Regulations and associated financial procedures and practices</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• External Audit reports</li> <li>• Council and specific Charitable Trust Boards</li> <li>• Finance SMT</li> <li>• CMT and ECMT</li> <li>• ALEO assurance hub</li> <li>• IJB Risk Audit and Performance Board</li> </ul>	<ul style="list-style-type: none"> <li>• Annual External Audit and report of ACC Accounts, Pension Funds and Group Accounts</li> <li>• Internal Audit - <a href="#">Financial Sustainability</a></li> <li>• Annual credit rating review</li> <li>• London Stock Exchange compliance checks</li> <li>• National Audit reports and Best Value Audit</li> <li>• Her Majesty's Revenue and Customs Inspections</li> <li>• Treasury, Director of Finance and other bodies reports and advice</li> </ul>

<ul style="list-style-type: none"><li>• Financial policies and procedures including Counter Fraud, Following the Public Pound and Service Income</li><li>• Financial Implications review of all committee reports.</li><li>• Treasury Management reviews with our treasury consultants</li><li>• Monitoring of Finance Cluster and Institutional risks.</li><li>• FM Code self-assessment.</li><li>• Pension fund management protocols and procedures</li><li>• Task plans, CR&amp;D and Succession Plans</li><li>• Horizon Scanning reviews.</li><li>• Embedding new impacts into business as usual e.g. Covid Grant payment procedures, Covid Grant Monitoring</li><li>• Budget holder training.</li></ul>		<ul style="list-style-type: none"><li>• Charities Commission (OSCR) reports and advice and reports on Trust Accounts</li><li>• Scottish Government Returns e.g. budget and out- turn data, grant claim criteria</li><li>• Data required by other grant funders and stakeholders of ACC</li><li>• ICAS and CIPFA trainer accreditations</li><li>• Benchmarking – LGBF and Directors of Finance</li><li>• Pensions Regulator</li><li>• Bond Trustee</li></ul>
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<b>Assurance Map</b>		
<b>Governance</b>		
<b>Corporate Risk Register Risks:</b>		
1. <b>Civil Contingencies</b> - Risk of non-compliance with the Council's responsibilities as a Category 1 responder under the civil contingencies legislation and guidance 2. <b>Health &amp; Safety Compliance</b> - Risk of non-compliance with Health and Safety legislation and practices resulting in harm to the workforce and/or members of the public		
<b>Cluster Risk Register Risk:</b>		
1. <b>Delivery of Elections</b>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Fulltime EPR&amp;C Lead</li> <li>• Training and exercising plan for DERCs, Tactical Leads, ALEOs and operational staff on the components of emergency response.</li> <li>• Risk assessments and project risk registers</li> <li>• RIDDOR reporting (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations)</li> <li>• Investigations into incidents and breaches of H&amp;S policy or legislation.</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Corporate Management Team</li> <li>• Scheme of Governance</li> <li>• Local Code of Corporate Governance</li> <li>• Annual Governance Statement</li> <li>• Risk Appetite Statement</li> <li>• Risk Registers</li> <li>• Legislation and Consultation Trackers</li> <li>• Risk Horizon Scanning Tracker</li> <li>• Generic Emergency Plan and Activation Packs</li> <li>• DERC, UDERC and Tactical Lead rota</li> </ul>	<ul style="list-style-type: none"> <li>• Health and Safety Executive</li> <li>• Scottish Fire and Rescue Service Audits</li> <li>• Care Inspectorate inspections</li> <li>• Education Scotland inspections</li> <li>• Traffic Commissioner Scotland</li> <li>• External Audit</li> <li>• North Regional Resilience Partnership</li> <li>• Grampian Local Resilience Partnership (GLRP) and GLRP Working Group</li> <li>• GLRP P&amp;J Liaison Group</li> </ul>

<ul style="list-style-type: none"> <li>• Protocols, Plans &amp; Guidance to implement policies</li> <li>• Duty Emergency Response Coordinators (DERCs)</li> <li>• Tactical Leads to support DERCs with emergency response</li> <li>• Housing and Flooding rotas to support emergency response</li> <li>• RCC, with Page One process to support emergency activation of DERC.</li> <li>• Additional Tactical Leads matching DERC numbers (11 of each)</li> <li>• Tactical Lead buddy system</li> <li>• Business Continuity Plan for Governance</li> <li>• Civil Contingency Incident De-Briefs</li> <li>• Corporate Procedure: CCTV</li> <li>• Bond Governance Protocol</li> <li>• Implementation of a Radio system across City Centre ACC buildings for managing security incidents and response.</li> <li>• Representation from across ACC emergency response team members at the monthly Bridge Calls arranged by Police Scotland Crime and Counter Terrorism Unit. Covering all CONTEST strands updates, training opportunities and awareness raising</li> </ul>	<ul style="list-style-type: none"> <li>• Resilience Hub including DERC Handbook and Materials and regular updates, including for UNICORN</li> <li>• DERC, UDERC and Tactical Lead Training Materials</li> <li>• Resilience huddles across three Grampian local authorities including Scottish Govt rep.</li> <li>• Reception Centre Handbook including ALEO support</li> <li>• SCORDS Training Hub (Scottish Resilience Development Service)</li> <li>• ALEO Assurance Hub</li> <li>• Committee Effectiveness Reports</li> <li>• Revised Corporate H&amp;S Policy approved by Staff Governance Committee including inventory of H&amp;S procedures.</li> <li>• Process for approval of H&amp;S procedures (CO-G approves corporate, relevant CO approves Cluster specific).</li> <li>• H&amp;S Management System setting out roles and responsibilities</li> <li>• Document management system detailing corporate and local H&amp;S procedures and documents, including review dates and responsible officers.</li> <li>• First Aid training and E-Learning including: Intro to health and safety, Fire safety, Managing Safety, Manual Handling, asbestos awareness, Fire Marshall and warden responsibilities, working at height, display screen equipment.</li> <li>• Face to face H&amp;S training sessions on: risk assessment, lone working, COSHH risk assessment, Investigation, Incident reporting</li> <li>• Guidance on incident and near miss reporting.</li> </ul>	<ul style="list-style-type: none"> <li>• Local Authority Resilience Group Scotland (LARGS)</li> <li>• North East CONTEST Multi-Agency Group</li> <li>• Information Commissioner's Office (regarding data protection)</li> <li>• Office of the Scottish Information Commissioner (regarding freedom of information)</li> <li>• Investigatory Powers Commissioner's Office</li> <li>• Credit Rating Agency</li> <li>• Accounts Commission</li> <li>• Audit Scotland</li> <li>• CIPFA</li> <li>• Standards Commission for Scotland</li> <li>• Commission for Ethical Standards in Public Life in Scotland</li> <li>• Law Society of Scotland</li> <li>• Office of the Scottish Charity Regulator (relevant where ACC itself is a charity trustee)</li> <li>• Financial Conduct Authority (regarding Stock Exchange bonds)</li> <li>• External competent bodies (regarding statutory inspection of plant and equipment)</li> <li>• Electoral Commission</li> <li>• Electoral Management Board for Scotland</li> <li>• Internal Audit – Licensing Income</li> </ul>
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	<ul style="list-style-type: none"><li>• Asbestos Working Group Terms of Reference, to monitor actions arising from breaches or HSE interventions.</li><li>• Reporting to external bodies (HSE, Scottish Fire and Rescue Service and the Care Inspectorate)</li><li>• Risk Assessment Guidance and templates (including COVID-19)</li><li>• Compliance checks for COVID-19 risk assessments</li><li>• Process for COVID-19 individual risk assessments</li><li>• Guidance on homeworking during COVID-19</li><li>• Process for review of Scottish Government guidance on COVID-19 to update internal guidance</li><li>• Trades Union/Director Group</li><li>• Health and Safety Trade Union meeting</li><li>• Commissioning, Customer, Resources and Trades Unions Health and Safety Group</li><li>• Operations and Trade Unions Health and Safety Group</li><li>• Information Governance Group</li><li>• Public Protection Committee</li><li>• Risk Management Policy</li><li>• Business Continuity Policy</li><li>• International Twinning Grant Criteria Policy</li><li>• Appointment of Elected Members to Outside Bodies Policy</li><li>• Licensing Policies</li><li>• Licensing Committee</li><li>• Licensing Board</li><li>• Organisational Resilience Group</li><li>• Business Continuity Sub-Group</li><li>• Policy Group</li></ul>	
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	<ul style="list-style-type: none"><li>• Occupational Health Provider</li></ul>	
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<b>Assurance Map</b>		
<b>Operations and Protective Services</b>		
<b>Cluster Risk Register Risks:</b>		
<ol style="list-style-type: none"> <li>1. <b>Climate change – Tree Disease</b> - Risk to public safety, increased service demand, and staff H&amp;S operational risks within Operations &amp; Protective Services due to tree pest and diseases such as Ash Dieback and Dutch Elm.</li> <li>2. <b>Loss of UKAS Accreditation</b> - The Laboratory losing, temporarily, its external UKAS accreditation following findings raised at either an annual, or unannounced UKAS visit</li> <li>3. <b>Sea Defence Failure</b> -Failure of Sea Defences</li> <li>4. <b>Waste Disposal Failure</b> - Risk of waste disposal failure - loss of markets for materials or waste management contract failure</li> <li>5. <b>Loss of Operator’s Licence</b> - Effect of services inability to use goods vehicles through loss of operator’s licence</li> <li>6. <b>Waste Management Contract Renewal</b> - Failure to complete procurement process in time to appoint a contractor for October 2025 meaning risk of potential waste treatment failure.</li> </ol>		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Operational plans and guidance including surveys, monitoring of existing infrastructure, committee reporting and guidance</li> <li>• Contract Management Guidance and Procurement Regulations</li> <li>• Procedures to implement contract management policies</li> <li>• Operational procedures</li> <li>• Climate risk Assessments &amp; Guidance</li> <li>• Environmental risks (including climate risks) incorporated in business cases, committee reporting and guidance</li> <li>• Weather impact Assessments</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register</li> <li>• Corporate Policy Documentation</li> <li>• Council Committees</li> <li>• Contract review by Demand Management Board</li> <li>• Strategic plans including North East Flood Risk Management Plan and Strategy; and development of Climate Adaptation Framework (Aberdeen Adapts)</li> <li>• Strategic Commissioning Committee</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit – <a href="#">Vehicle Usage</a></li> <li>• Internal Audit -<a href="#">Vehicle Replacement Policy and Procurement</a></li> <li>• Internal Audit - <a href="#">H&amp;S in Operations and Protective Services</a></li> <li>• Annual Climate Change report (Public Bodies Climate Change Duties) submitted to Scottish Government</li> <li>• Regional and National reports from Scottish Government, UK Government and SEPA</li> <li>• North Regional Resilience Partnership</li> <li>• Grampian Local Resilience Partnership</li> </ul>

<ul style="list-style-type: none"> <li>• Regular monitoring and Infrastructure Assessments</li> <li>• Budget planning for anticipated impacts/ budget requirements</li> <li>• Emergency plans, Operational response procedures</li> <li>• Investigation with other LA's / SCOTS and our Legal teams whether we can refuse to sign up to the legal agreement</li> <li>• Roads Winter Maintenance Plans</li> <li>• Flood Risk Management Plans</li> <li>• Community involvement</li> <li>• Cross Service training events</li> <li>• Joint working with internal/external resources and Environmental Services</li> <li>• Park Management Plans</li> <li>•</li> <li>• Internal / external communication and networking</li> <li>• Committee reporting</li> <li>• LOIP Improvement projects 11.3, 13.2</li> <li>• Maintaining an awareness of current accreditation requirements through receiving regular updates from UKAS • UKAS included as a main topic in team meetings and as an objective in PR&amp;Ds</li> <li>• Fleet Service Users</li> <li>• Drivers / Operators</li> <li>• Fleet Workshop Managers and Operatives</li> <li>• Waste Service Policies</li> </ul>	<ul style="list-style-type: none"> <li>• Inclusion in plans, programmes, strategies including those for planning, transport &amp; housing</li> <li>• Local Resilience Partnership undertaking resilience planning and preparedness across all partners</li> <li>• Public protection committee oversight of resilience arrangements</li> <li>• Local Outcome Improvement Plan (LOIP)</li> <li>• APSE benchmarking</li> <li>• Aberdeen Open Space Strategy</li> <li>• Aberdeen Food Growing Strategy</li> <li>• Partnership working through Northern Roads Collaboration Group / Committee</li> <li>• Comprehensive in-house quality system audit programme to cover all aspects of current quality systems.</li> <li>• Union partnership (safety representatives)</li> <li>• Planning works as per CDM regulations 2015</li> <li>• Risk assessment Method Statements and procedures established and reviewed</li> <li>• Coordination of works by team leaders</li> <li>• Team Leader supervision</li> <li>• Internal inspection regimes</li> <li>• Fleet Management / Compliance Team</li> <li>• Procurement Team</li> <li>• Operational management team, Contract managers, Team leaders, Risk control team</li> <li>• Customer feedback management system</li> <li>• KPI's management systems established</li> <li>• Service User's</li> </ul>	<ul style="list-style-type: none"> <li>• Scottish Government performance review and reports</li> <li>• Testing of emergency plans at partner level</li> <li>• Adaptation Capability Framework Benchmarking Tool</li> <li>• North Regional Resilience Partnership</li> <li>• Community Planning Aberdeen Board (CPA Board)</li> <li>• Local Outcome Improvement Plan (LOIP) Residual</li> <li>• Participation in external quality system audit programme to cover all aspects of current quality system</li> <li>• Participation in external quality system inspection programme to cover all aspects of current quality system</li> <li>• External Audit provider UK Logistics (FTA)</li> <li>• DVSA</li> <li>• Police Scotland</li> <li>• Catering Service Quality Management System, BSI 9001</li> <li>• CITB (Industrial Training Board) inspection/ audit</li> <li>• Skills development Scotland (Managing agency Tullos Training) Inspection/ audit</li> <li>• Gas Safe Register risk-based audit</li> <li>• Scottish Electrical Charitable Training Trust (Managing agency NICEIC) periodic audit</li> <li>• External fuel providers (contingency plan)</li> <li>• Scottish Road Works Commissioner – Annual Performance Review Report</li> <li>• Waste Data Flow Report to SEPA</li> </ul>
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<b>Assurance Map</b>		
<b>People &amp; Organisational Development</b>		
<b>Corporate Risk Register Risk:</b>		
<p>1. <b>Workforce Capacity and Capability</b> - The Council must ensure that it has a workforce with the capability and capacity to deliver our Strategic Outcomes.</p> <p>2. <b>Industrial Action – Pay Negotiations 2021/22</b> - Risk that rejection of the Public Sector Pay Policy, by the SNCT trade Unions could result in continuous or discontinuous strike action that could potentially impact on Education.</p>		
<b>Cluster Risk Register Risk:</b>		
1. <b>P&amp;O Service Delivery</b> - Risk to delivery of key services in the event of failures of systems, processes or capabilities		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Staff related policies</li> <li>• Staff related procedures and guidance flowing from policies</li> <li>• Risk assessments</li> <li>• Senior Management Team (SMT) undertakes review of Cluster Operational Risk Register</li> <li>• People and Organisational Development (P&amp;OD) enabling effective people management, support and development</li> <li>• Guidance for managers and staff on People Anytime</li> <li>• Delivery of the Workforce Plan</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Corporate Management Team (CMT)</li> <li>• Strategic Workforce Plan</li> <li>• Data Protection processes and Information Governance including DPIAs</li> <li>• Employment Legal Team</li> <li>• Consultation and legislative tracker to horizon scan for changes in the law</li> <li>• Risk Appetite Statement</li> <li>• Regular engagement with Trade Unions including Directors Union Engagement meetings</li> <li>• Business Continuity Sub-Group</li> <li>• Employee Data Forum</li> </ul>	<ul style="list-style-type: none"> <li>• COSLA – national negotiating body via SJC and SNCT.</li> <li>• Scottish Government – checking compliance with national initiatives e.g. Early Years Expansion, Pupil Equity Fund</li> <li>• Chartered Institute of Personnel Development (CIPD) / ACAS-- professional bodies available for benchmarking / best practice advice and guidance</li> <li>• Society of Personnel and Development Scotland (SPDS) – professional body available for benchmarking / best</li> </ul>

<ul style="list-style-type: none"> <li>• Delivery of the Workforce Development Plan including training and development for managers</li> <li>• Capability Framework implementing Guiding Principles</li> <li>• Re.cr.uit Scheme - Internal Recruitment and Internal Movement of Staff</li> <li>• Monitoring of employee related data by P&amp;OD and all Senior Management Teams via People Performance Dashboard</li> <li>• Skills audits and CPD plans used to build training requirements and programmes of development</li> <li>• Managers' completing Continuous Review and Development and 1:1s</li> <li>• Leadership Forum</li> <li>• FAIR agreement with Trade Unions</li> <li>• Temporary Movement of Staff Protocol</li> <li>• Learning Academy</li> <li>• Standardised people change / Adoption and Change Management plan template</li> </ul>		<p>practice advice and guidance and links into COSLA</p> <ul style="list-style-type: none"> <li>• Her Majesty's Inspectorate of Education (HMiE) reports – use a sampling strategy for inspections across school leadership and learning and teaching</li> <li>• GTCS/SSSC- set out registration requirements for specific parts of the workforce</li> <li>• Employer Accreditations including Quality of Working Lives, Investors in Young People, Disability Confident, Defence Employer Recognition Scheme, Equally Safe at Work</li> <li>• Benchmarking through Local Government Benchmarking forum (LGBF) measuring indicators such of cost of HR gender profile and workforce profile across all 32 Local Authorities</li> <li>• Staffing Watch Report</li> </ul>
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<b>Assurance Map</b>		
<b>Strategic Place Planning</b>		
<b>Corporate Risk Register Risks:</b>		
<p>1. <b>Climate Duties - Council Compliance</b> - Risk of non-compliance with public bodies duties under the Climate Change (Scotland) Act 2009. Duties require the Council to reduce emissions to contribute to national targets; adapt to climate change in contribution to the national adaptation programme; and report annually on this work.</p> <p>2. <b>Climate Change (Place)</b> - Failure (where ACC has scope to influence), to contribute to a reduction in city-wide emissions and to address strategic climate risks for the city. These include heavy winter rainfall, flooding, a rise in sea level, reduction summer rainfall, higher temperatures.</p>		
<b>Cluster Risk Register Risk:</b>		
1. <b>Strategic Plan Delivery – SPP</b> - Failure to deliver key strategic plans – staff and process restructuring risks		
<b>First Line of Defence (Do-ers)</b>	<b>Second Line of Defence (Helpers)</b>	<b>Third Line of Defence (Checkers)</b>
<ul style="list-style-type: none"> <li>• Trained and qualified staff</li> <li>• Team Managers oversight of finances for teams</li> <li>• Agreed health and safety procedures – all staff supported to familiarise as part of induction.</li> <li>• All staff involved in risk assessment process</li> <li>• Team Business Continuity Plans in place</li> <li>• Operational plans and guidance including surveys, monitoring, committee reporting</li> <li>• Contract Management Guidance, policies and Procurement Regulations</li> <li>• Environmental risks (including climate risks) incorporated in project plans,</li> </ul>	<ul style="list-style-type: none"> <li>• CMT Boards</li> <li>• Council Committees</li> <li>• Council Climate Change Plan, Climate Adaptation Framework (Aberdeen Adapts)</li> <li>• Net Zero Leadership Board and Net Zero Transition Delivery Unit - Aberdeen</li> <li>• Oversight Group for the Council Climate Change Plan meets monthly to review progress and report to the Performance Board.</li> <li>• Senior Management Team undertakes review of Cluster Operational Risk Register and monthly budget and contract management</li> <li>• Oversight on service KPIs</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Audit - <a href="#">Climate Change</a></li> <li>• Annual Climate Change report (Public Bodies Climate Change Duties) submitted to Scottish Government</li> <li>• Regional and National reports from Scottish Government, UK Government and SEPA</li> <li>• Scottish Government performance review and reports</li> <li>• Community Planning Aberdeen Board (CPA Board)</li> <li>• Local Outcome Improvement Plan (LOIP)</li> <li>• Participation in external quality system inspection programme Customer service Excellence</li> </ul>

<p>business cases, committee reporting and guidance</p> <ul style="list-style-type: none"> <li>• Emergency plans</li> <li>• Community involvement</li> <li>• Cross Service protocols and training events</li> <li>• Joint working with internal/external resources and services</li> <li>• Internal / external communication and networking</li> <li>• Committee reporting</li> <li>• LOIP objectives</li> <li>• Maintaining an awareness of current statutory requirements through receiving regular updates from Scottish Government and attending specific events</li> </ul>	<ul style="list-style-type: none"> <li>• Health and Safety guidance for services, including Lone Working</li> <li>• Identified health and safety team link for all teams</li> <li>• Contract review by Demand Management Board</li> <li>• Inclusion in plans, programmes, strategies including those for flooding, Aberdeen Local Development Plan, Local Transport Strategy, Local Housing Strategy, Aberdeen Open Space Strategy, Aberdeen Food Growing Strategy</li> <li>• Local Outcome Improvement Plan (LOIP)</li> <li>• Customer Service Excellence accreditation</li> <li>• KPI's management established</li> </ul>	<ul style="list-style-type: none"> <li>• Annual reporting of Risk Registers to Committee</li> <li>• Economic Policy Panel</li> <li>• APSE benchmarking</li> <li>• Local Resilience Partnership undertaking resilience planning and preparedness across all partners</li> <li>• Climate on agenda City Resilience Group</li> <li>• Monitoring of current and future climate risks affecting Aberdeen, in line with UK Climate Projections.</li> <li>• Adaptation Capability Framework</li> </ul>
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## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 <sup>nd</sup> February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Annual Review - Risk Appetite Statement
<b>REPORT NUMBER</b>	COM/22/036
<b>CHIEF OFFICER</b>	Fraser Bell
<b>REPORT AUTHOR</b>	Ronnie McKean
<b>TERMS OF REFERENCE</b>	1.1

### 1. PURPOSE OF REPORT

The purpose of this report is to present the Council's updated Risk Appetite Statement (RAS) to Committee for approval.

### 2. RECOMMENDATION(S)

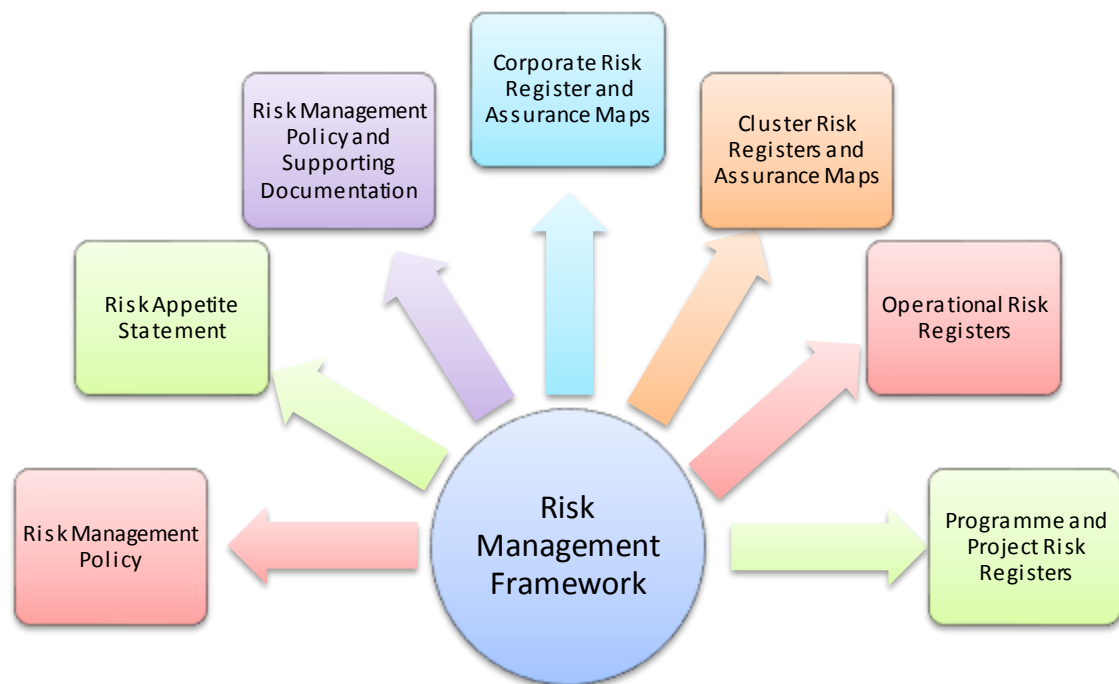
It is recommended that the Committee:

- 2.1 Approves the updated RAS attached as Appendix (A),
- 2.2 Note the progress to embed the RAS during 2021; and
- 2.3 Note the training and engagement activities for 2022

### 3. BACKGROUND

- 3.1 The Council's RAS sets out the categories of risk recognised by the Council and the amount (extent) of risk that the Council is and is not prepared to tolerate in pursuit of its strategic outcomes. The RAS balances the relationship between acceptance of risk in one area to achieve the benefits or outcomes required in another area and recognises that there are both threats and opportunities in risk management.

3.2 The RAS was approved by Committee in December 2020 and is a key element in the documents, processes and templates that form the Council’s risk management framework as illustrated below:



3.3 The Council’s RAS was approved by Committee in December 2020. It was agreed by Committee that:

- The RAS would be subject to an annual review to understand whether the levels of risk appetite are appropriate and accurate.
- Implementation of the RAS would be reviewed during the first year.

3.4 The process of embedding the RAS within the Council has made good progress during 2021 and it has been used to guide strategic/operational proposals and decision making as demonstrated by the examples below:

- **CMT/ECMT** – Assessment of risks identified in projects to support budget delivery
- **Executive Boards:**
  - Service Planning – alignment of proposal/s to RAS
  - Commissioning Cycle - alignment of risks identified to delivery of Commissioning Intentions with RAS
  - Business Case Template – updated to reflect RAS in recommendations
  - Corporate Risk “Deep Dive” Template reflects RAS
- **Scheme of Governance** – incorporated into the Council’s main governance documents, including Financial Regulations, Procurement Regulations and Powers Delegated to Officers
- **Health & Safety** - risk assessment procedure revised to assess risks identified against RAS

- **Committee Report Template and Guidance** – update agreed by CMT on 18 November 21 to reflect RAS in recommendations – to be rolled out.
- **Council Policy Template and Guidance** – the Council’s policy documents are control documents designed primarily to eliminate or control risks. The risk section of the policy template and guidance has been updated and enhanced to ensure that policy authors identify and categorise what risks the policy is seeking to mitigate. Authors are required to explain how each risk identified will be mitigated appropriately and in accordance with the Council’s RAS by considering the level of risk that the Council is willing to accept or avoid.
- **Council Risk Management Guidance** – the risk assessment and evaluation section of the guidance document has been updated and sets out how risk owners should use the RAS as a tool when assessing and evaluating risks to determine the appropriate level at which the risk should be recorded, treated, and managed.
- **Risk Register Committee Reporting** – alignment of risks on risk register with RAS.
- **Internal Audit**
  - 2022/23 Audit Plan reflects the level of risk appetite for each area to be audited
  - Audit reports will reference the level of risk appetite in the area audited. Any recommendations should acknowledge, and be proportionate to, the level of risk appetite.

3.5 Further risk management training and engagement activities will be conducted during 2022 as we work to further embed our risk management principles and approach in all sections of the organisation. These activities will include:

- Review Policy Template and Guidance documentation to review policy development and content in context of RAS.
- Elected Member and officer training on risk section updates of Committee report and policy template and author guidance.
- Establishment and roll-out of a Risk, Safety and Resilience SharePoint site that will host the Council’s risk management information, blogs, and online training.

3.6 The existing RAS was considered and reviewed by ECMT in November 2021 and CMT in January 2022. The revisions agreed and proposed are included in the updated RAS attached in Appendix A and are summarised below. If approved, the revisions will take effect from 1<sup>st</sup> April 2022.

- **Purpose Section** – it was recognised that in some instances, that risks in one area may overlap or compete with another. Additional text has been added to this section to provide additional guidance to users when the appetite for risk in one area is high but may also present risks in another area where the appetite is lower.
- **Strategic Risk** – there was consensus that the appetite for this category should be changed from “averse” to “cautious”. It was considered that this better reflects the required tolerance of risk to deliver the Council’s

outcomes and commissioning intentions in the current operating environment (e.g., existing pandemic and financial challenges).

- **Compliance Risk** – it was agreed that the word “may” should be replaced with “will”. It is considered that this better reflects the Council’s current approach. That would mean the Council is averse to risks that *will* result in non-compliance. Where there are any risks that *may* result in non-compliance, consideration will be given to the likelihood of any legal challenge and the likely success of any legal challenge.
- **Operational Risk** – the appetite within this category has been changed from “averse” to “cautious”. It is considered that this better reflects the complexity of day-to-day operational decision making where certain actions to mitigate short-term risks could result in greater long-term risks. ‘Cautious’ would better reflect a requirement to weigh up cost/benefit.
- **Environment/Climate** – text has been updated in this area to be clearer and to reflect the Council’s net zero carbon ambitions.

#### 4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

#### 5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

#### 6. MANAGEMENT OF RISK

- 6.1 The RAS is a supporting document which forms part of the Council’s overall system of risk management. The risk management system ensures that all risks attaching to the Council’s business and strategic priorities are identified, appropriately managed and that the Council’s activities are compliant with its statutory duties.

The RAS is designed to support improvements previously recommended to the Council’s system of risk management. Whilst there are no risks arising from the recommendations from the report, there is a risk that the Council would be unable to deliver the improvements required if the updated RAS is not approved.

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
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<b>Strategic Risk</b>	The Council is required to have a management system in place to identify and mitigate its risks	L	The Council's risk management system requires that risks are identified, listed, and managed via risk registers
<b>Compliance</b>	As above	L	As above
<b>Operational</b>	As above	L	As above
<b>Financial</b>	As above	L	As above
<b>Reputational</b>	As above	L	As above
<b>Environment/Climate</b>	As above	L	As above

## 7. OUTCOMES

7.1 The recommendations within this report have no direct impact on the Council Delivery Plan.

## 8. IMPACT ASSESSMENTS

<b>Assessment</b>	<b>Outcome</b>
<b>Impact Assessment</b>	Full impact assessment not required
<b>Data Protection Impact Assessment</b>	Not required

## 9. BACKGROUND PAPERS

None.

## 10. APPENDICES (if applicable)

Appendix A – Annual Risk Appetite Statement – Proposed Changes

## 11. REPORT AUTHOR CONTACT DETAILS

Name                      Ronnie McKean  
Title                        Corporate Risk Lead  
Email Address          romckean@aberdeencity.gov.uk  
Tel                            01224 523412

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## Appendix (A) - Annual Review - Risk Appetite Statement

### Proposed Changes

#### 1. Purpose

The Council's risk appetite statement sets out how the Council balances the risks and opportunities in pursuit of delivering the outcomes set out within the Local Outcome Improvement Plan and associated strategies.

The risk appetite statement is a key element that supports our Scheme of Governance and should provide guidance when decisions are made by Full Council, committees and sub-committees within their Terms of Reference, and officers under the Powers Delegated to Officers.

The statement will assist Council Officers and Elected members in considering their response to findings and recommendations arising from external audits and inspections.

**There may be occasions where there are competing risks to which the Council has a competing risks and appetites. In such instances, the decision maker and/or the officer making a recommendation, will be expected to consider and manage those competing risks and appetites and exercise careful judgement.**

From time to time, the Council may deviate from its agreed risk appetite. When this is case, it will be important to exercise judgement whilst assessing the potential impacts across the organisation.

The statement is reviewed annually by the Risk Board and the Corporate Management Team which will submit any proposals for revision to the Audit Risk and Scrutiny Committee.


#### 2. Risk Categories (no change)

The Council recognises the following categories of risk:

- Strategic
- Compliance
- Operational
- Financial
- Reputational
- Environment/Climate

### 3. Risk Appetite Definitions

**Cautious appetite to read** – “The activities may carry a high degree of risk that will be mitigated and controlled.

Appetite	Description	Threat
Averse	<p>Avoidance of risk.</p> <p>Uncertainty in achievement of strategic objectives and delivery of outcomes is critical.</p> <p>Activities undertaken will only be those considered to carry virtually no risk.</p>	
Cautious	<p>Willing to accept/tolerate a degree of risk when selecting which activities to undertake in order to achieve a significant reward and to achieve delivery of strategic outcomes and objectives. The activities may carry a high degree of risk that be mitigated and controlled.</p>	
Open	<p>Undertakes activities by seeking to achieve a balance between a high likelihood of successful delivery and a high degree of reward and value for money. Activities themselves may potentially carry, or contribute to, a high degree of residual risk.</p>	
Hungry	<p>Eager to be innovative and choose activities that focus on maximising opportunities (additional benefits and goals) and offering potentially very high reward, even if these activities carry a very high residual risk.</p>	
		Opportunity

## 4. Overarching Statement

Aberdeen City Council delivers a wide range of services to the citizens of Aberdeen. Risk management forms a fundamental part of its operations, and the Council recognises that whilst it may be desirable to avoid risks it must also accept risks in order for the Council to evolve and achieve its ambitions for the people and the place.

### Strategic

The Council is **averse cautious** to risks which may threaten the delivery of critical services, our outcomes and commissioning intentions.

However, the Council is hungry for taking well managed risks when opportunities provide clear benefits allowing for improvement, innovation, and transformation.

The Council has an open appetite for risks that provide and contribute to the economic prosperity of the City.

### Compliance

The Council is averse to any risks that **may will** result in non-compliance or breaches in statutory obligations, regulations, and law.

The Council is cautious when giving legal advice and considers the likelihood of any legal challenge and the likely success of any legal challenge.

### Operational

The Council is **cautious averse** to any risks that may have a negative effect on the health and safety, diversity and equality of its staff, elected members and members of the public.

The Council has an open appetite to the risks that allows it to manage service demand, continuously improve service delivery and performance.

### Financial (no change)

The Council is averse to risks associated with impairing financial stewardship, internal controls, and financial sustainability. The Council has an open appetite for short-term risks that support financial performance and mitigate negative external factors. It has an open appetite

for longer term capital and financial investments provided that the risks are well managed and demonstrate realisable future benefits for delivering the Council's outcomes and commissioning intention

### **Reputational (no change)**

The Council relies on its reputation to ensure engagement with communities, partner organisations and stakeholders in order to deliver its strategic outcomes. The Council has a cautious appetite to reputational risk and will accept opposition when its activities and projects will provide longer-term benefits and improvements to service delivery, performance, outcomes and commissioning intentions.

### **Environment/Climate**

The Council has an averse appetite for any risks that may have a long-term detrimental impact upon the environment but is hungry for well managed risks in ~~pursuit of our long term sustainable development and net zero ambitions~~ order to achieve inclusive economic growth and to contribute to net zero corporate carbon emissions in the City by 2045.

**The Council is cautious to any risks relating to the impact of climate change which may threaten the delivery of critical services, our outcomes and commissioning intentions.**

## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Progress
<b>REPORT NUMBER</b>	IA/22/001
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2 and 2.4

### 1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of Internal Audit's progress against the approved 2020/21 and 2021/22 Internal Audit plans.

### 2. RECOMMENDATIONS

It is recommended that the Committee:

- 2.1 Reviews, discusses, and comments on the issues raised within this report and appendices

### 3. BACKGROUND / MAIN ISSUES

#### Internal Audit Plan 2020/21

- 3.1 The Internal Audit Plan for 2020/21 was originally approved by the Audit, Risk and Scrutiny Committee on 12 February 2020. However, due to the advent of the COVID-19 pandemic, and changes to the Council's risk profile as a result, the plan was revisited by Internal Audit and, through consultation with management, a revised plan was approved by the Urgent Business Committee on 6 May 2020. The revised plan included an indicative date by when it was planned to report each audit to Committee. Progress against the plan has been reported to each subsequent meeting of the Committee.
- 3.2 As has been common practice in previous years, work was carried forward from the 2020/21 Internal Audit Plan and reported to subsequent meetings of the Audit, Risk and Scrutiny Committee during 2021/22. This reflects that the Internal Audit Plan is not restricted to a single financial year: The Internal Audit annual report provides an opinion on the continued application and suitability of the Council's internal control environment. The Internal Audit team refreshes and updates their understanding of this (and helps influence it by making recommendations) through a rolling

programme of work, which is currently determined once a year in advance of the new financial year commencing. A refreshed approach, including a multi-year approach, is being developed to inform scheduling for 2022/23 onwards and has been presented to this Committee separately.

- 3.3 Appendix A to this report shows progress with audits contained in the 2020/21 plan that have still to be concluded and reported to the Committee. All audits have commenced, and the majority have been completed.
- 3.4 A summary of progress with the remaining 2020/21 Internal Audit Plan is shown in the following table:

2020/21 Planned Audit Status	As at 14 January 2022					%
	by Original Target Committee Date					
	Oct-20	Dec-20	Feb-21	May-21	Total	
Complete	5	2	2	4	13	81%
Draft Report Issued	0	0	0	1	1	6%
Work in Progress	1	0	1	0	2	13%
<b>Total</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>5</b>	<b>16</b>	<b>100</b>

### Internal Audit Plan 2021/22

- 3.5 The Internal Audit plan for 2021/22 was approved by the Audit, Risk and Scrutiny Committee on 24 February 2021. The plan detailed we anticipated being able to review in the year, assuming stability in resources available to the Section. The plan included an indicative date by when it was planned to report each audit to Committee, noting that these may be subject to change based on availability of resources within Clusters to respond to Internal Audit’s enquiries, resources within the Department, the risk profile of the organisation, and the extent to which processes are documented and complied with. These indicative dates were included in the Committee Business Planner.
- 3.6 As previously reported, Internal Audit’s resources have been constrained due to the direct and indirect impacts of COVID-19, increased absences within the Section, and a series of vacancies following the departure of the former Chief Internal Auditor; the position now filled permanently as of 6 January 2022.
- 3.7 Absence statistics remain high, including experienced members of the team. During 2020/21 over 200 days were lost due to absence, and 138 days absence have been recorded to date during 2021/22. This equates to over 14% of the Service’s planned resources and has impacted on

conclusion and reporting of individual pieces of work pending reinstatement or reallocation.

- 3.8 Opportunities to improve the efficiency of the team’s work are being pursued where this will not impact on the level of assurance obtained and delivered and we do not anticipate any risks at this stage to the delivery of our Annual Report and Opinion.
- 3.9 Given the challenges set out above, the 2021/22 Internal Audit Plan has not progressed to the extent originally anticipated. This has had an impact on meeting the indicative dates originally included in the Committee Business Planner to date.
- 3.10 Work is however progressing, with a summary shown in the following table:

2021/22 Planned Audit Status	As at 14 January 2022						%
	by Original Target Committee Date						
	Jun-21	Sep-21	Dec-21	Feb-22	Jun-22	Total	
Complete	1	1	0	0	0	2	11%
Draft Report Issued	0	0	1	0	1	2	11%
Work in Progress	1	2	0	1	0	4	21%
Deferred	0	0	1	3	2	6	32%
To Start	0	0	2	0	3	5	26%
<b>Total</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>19</b>	<b>100</b>

- 3.11 Appendix B to this report details the current position with audits contained in the 2021/22 plan agreed with the Audit Risk and Scrutiny Committee in February 2021. Work has been delayed commencing some of these audits, pending progress with concluding work carried forward from the previous year. Audited Services have also indicated continuing issues with their capacity to support Internal Audit’s work as they seek to re-establish and where appropriate adjust operations to manage the ongoing challenges of COVID-19.
- 3.12 Further consideration has therefore been given to prioritising the remaining audit work in line with the anticipated level of risk pertaining to each area. During 2020/21 lower-risk audits were added to a Reserve List, and

thereafter removed or deferred following consultation with Officers and the Audit Committee. A similar approach to reviewing and re-prioritising the Audit Plan has been undertaken for 2021/22. The areas in which this is currently anticipated to have an impact on the 2022-23 Internal Audit Plan, have been highlighted in Appendix B and are as follows: Recruitment, Client Transport, Following the Public Pound, Private Sector Housing, Financial Administration – Waste, and Land and Property.

3.13 Whilst delivery of the entire Internal Audit Plan within 2021/22 is unlikely due to the circumstances outlined at 3.9 above, the audits included therein remain a priority, and will be progressed as resources allow. Similar to previous years, this is likely to mean a proportion of the Audit Plan will be reported to the Committee in the following financial year, and the indicative dates for reporting audits to the Committee will be subject to delays.

3.14 To support the Chief Internal Auditor's annual report, prior to the end of the financial year, assurance will be sought from relevant services in respect of audited areas where a full review cannot be concluded within the year. More detailed review of supporting evidence will be undertaken thereafter, and reported to the Audit, Risk and Scrutiny Committee as soon as practicable in the following financial year.

3.15 The Internal Audit plan for 2021/22 also included elements of consultancy and support work. A summary of progress with these activities is set out in Appendix C to this report.

#### **4. FINANCIAL IMPLICATIONS**

4.1 There are no direct financial implications arising from the recommendations of this report.

#### **5. LEGAL IMPLICATIONS**

5.1 There are no direct legal implications arising from the recommendations of this report.

#### **6. MANAGEMENT OF RISK**

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Where planned progress is not maintained, there is a risk that sufficient work will not have been completed by the end of the financial year for Internal Audit to complete its annual opinion on the Council's control environment. This is being mitigated as set out in paragraphs 3.15-3.17 above.

#### **7. OUTCOMES**

7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.



- 7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

**8. IMPACT ASSESSMENTS**

<b>Assessment</b>	<b>Outcome</b>
<b>Impact Assessment</b>	An assessment is not required because the reason for this report is to report Internal Audit's progress to Committee. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required

**9. APPENDICES**

- 9.1 Appendix A – Progress with 2020/21 Internal Audit Plan  
9.2 Appendix B – Progress with 2021/22 Internal Audit Plan  
9.3 Appendix C – 2021/22 Internal Audit Consultancy Work

**10. REPORT AUTHOR DETAILS**

Jamie Dale, Chief Internal Auditor  
[jamie.dale@aberdeenshire.gov.uk](mailto:jamie.dale@aberdeenshire.gov.uk)  
(01467) 530988

## APPENDIX A

### PROGRESS WITH 2020/21 INTERNAL AUDIT PLAN

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Comment where applicable
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#### Originally Planned for October 2020 Committee

Consilium System	To provide assurance over system controls (to include access controls, system security and backups, interfaces, business continuity and contingency plans).	Audit Commenced	14.01.21	<i>The assigned auditor had sickness absences which have delayed progress.</i>  Service availability to progress the audit has been limited.
		Draft report due to be issued	08.03.21	
		Draft report issued	tbc	
		Original Target Committee date	08.10.20	Work in progress.
		Revised Target Committee Date	22.02.22	Report anticipated June 2022

#### Originally Planned for February 2021 Committee

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Comment where applicable
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School / Pupil Security	To provide assurance that the Council has adequate arrangements regarding school security to include those in place to: <ul style="list-style-type: none"> <li>•Control access to schools</li> <li>•Ensure that knives / weapons are not brought into schools</li> <li>•Know where pupils are during the school day</li> <li>• Escort vulnerable young people</li> </ul>	Audit Commenced Draft report due to be issued  Original Target Committee date Revised Target Committee date	02.11.20 31.12.20  24.02.21 22.02.22	<i>Commenced November 2020, access and Service availability is restricted due to Covid 19.</i>  <i>Due to revised COVID-19 measures applicable between December 2020 and February 2021, the Service did not have capacity to assist Internal Audit's review.</i>  This was on hold pending return from school holidays. The Service then requested the audit commence following the October break.  Report anticipated June 2022.
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### Originally Planned for May 2021 Committee

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Comment where applicable
Capital Project Management	To provide assurance that the management and reporting of on-going capital projects is adequate and that appropriate post completion reviews are completed so that lessons learned can be recorded and acted upon.	Audit commenced Draft report issued Service response to draft report Revised draft report issued Service response to revised draft report  Original Target Committee date	22.06.21 22.12.21 21.01.21 26.01.21 TBC  12.05.21  Commenced June 2021  Delayed due to Service availability and Auditor absence.  Report anticipated June 2022.



**APPENDIX B**

**PROGRESS WITH 2021/22 INTERNAL AUDIT PLAN**

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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**Originally Planned for June 2021 Committee**

IT Infrastructure Resilience	To obtain assurance over the procurement and adequacy of the Council's IT infrastructure systems.	Audit Commenced Draft report due to be issued Revised Target Committee date	02.05.21 23.07.21 02.12.21	High (Risk to various aspects of Council business)	The audit was originally suspended pending the CO – Digital & Technology commencing in post.  Service availability to progress the audit has been limited.  Report anticipated June 2022.
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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**Planned for September 2021 Committee**

Commissioning	Review of plans and progress with implementation of the Council's Strategic Commissioning Approach set out in the Council Delivery Plan	Audit Commenced Target Committee date Revised Target Committee date	16.07.21 29.09.21 02.12.21	Medium (Risk to strategic plan delivery)	Work in progress.  Delayed due to Service availability and Auditor absence.  Report anticipated June 2022.
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Children with Disabilities	To obtain assurance that care is being arranged and paid for in accordance with procedure to secure best value outcomes.	Audit Commenced Target Committee date Revised Target Committee date	30.06.21 29.09.21 02.12.21	Medium (Financial and care management risks)	Work in progress.  Delayed due to Auditor absence.  Report anticipated June 2022.
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
-----------------	-----------	------------------------------------	-----------------------------------	-------------------

**Planned for December 2021 Committee**

Recruitment	To obtain assurance over adherence to the recruitment process, including pre-employment checks and document retention.	Audit Commenced Target Committee date	01.07.21 02.12.21	Medium (Key systems / processes)	This audit will now take place in 2022. This aligns with the availability of resources within the audit team and within the services. It will allow for effective business capacity planning, allowing the People & Organisation and Customer Experience teams, who have already supported multiple audits over the year, to successfully undertake their ongoing improvement activity and support the current increased demand from the organisation.
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**Planned for December 2021 Committee (continued)**

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022		Risk / Audit Priority Level	Proposal / Update
Attendance Management	To obtain assurance over compliance with corporate policy and determine whether the Council's absence improvement plan is having a positive impact on attendance.	Audit Commenced Target Committee date Revised Target Committee date	tbc 02.12.21 30.06.22	Medium (Key systems / processes)	In March 2020 all employee relations processes were suspended due to the pandemic, some casework was recommenced in October 2020 but a return to business as usual only recommenced in April 2021. The Service has requested that audit fieldwork be deferred until January 2022 by when there should be a period of greater normalisation from which to assess.  Report anticipated June 2022.



**Planned for December 2021 Committee (continued)**

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022		Risk / Audit Priority Level	Proposal / Update
Revenue Budget Monitoring	To ensure that robust procedures are in place for monitoring the revenue budget.	Audit Commenced Draft report issued Service response to draft report Revised draft report issued Service response to revised draft report  Target Committee date	03.09.21 24.11.21 19.01.22 19.01.22 TBC  02.12.21	Medium (Key systems / processes)	Delayed due to Auditor and Service availability.  Report anticipated June 2022.
Care Establishments	To obtain assurance over financial administration including payroll, timesheets, purchasing.	Audit Commenced Target Committee date	tbc 02.12.21	Medium (Key systems / processes)	Delayed due to Auditor availability.  Report anticipated June 2022.

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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### Planned for February 2022 Committee

Debt recovery	To ensure that procedures for recovering debts are adequate, efficient, and consistently applied.	Audit Commenced Target Committee date	11.01.22 22.02.22	High (Key systems / processes)	Delayed due to Service availability in December 2021.  Report anticipated June 2022.
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Client Transport	To obtain assurance over procurement, provision and management of transport for educational and social care needs	Audit Commenced Target Committee date	. tbc Tbc.2022	Medium (Financial and care management risks)	Delayed due to Auditor availability.  Procurement risks are being considered under consulting work with C&PSS (see Appendix C)  Report anticipated 2022
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Following the Public Pound	To obtain assurance that grant payments to external organisations during financial year 2021/22 comply with the Council's policy and procedure, including the Following the Public Pound code of practice.	Audit Commenced Target Committee date	tbc 22.02.22	High (Discretionary, Key systems / processes)	Finance has requested that this be deferred to 2022/23 and as such has been included in next year's plan.  Report anticipated June 2022.
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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**Planned for February 2022 Committee (continued)**

Land and Property	To review systems and procedures in place for ensuring that the Council has surety over the Land and Buildings it owns, including title.	Audit Commenced Target Committee date	tbc Tbc.2022	Low (Compliance risks)	Report anticipated 2022
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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### Planned for June 2022 Committee

Payroll and HR system amendments	To obtain assurance over the accuracy and completeness of the payroll as a result of changes to the workforce.	Audit Commenced Target Committee date	tbc 30.06.22	Medium (Key systems / processes)	Report anticipated June 2022.
Staff resourcing	To obtain assurance over adherence to procedures for internal movement of staff, use of relief pool staff, and agency worker engagement procedures.	Audit Commenced Target Committee date	tbc 30.06.22	Medium (Key systems / processes, new system)	Report anticipated June 2022.
Private Sector Housing	To ensure that adequate control is being exercised over income and expenditure.	Audit Commenced Target Committee date	N/A 30.06.22	Low (Financial risks)	Audit re-scheduled for 2023/24 based on risk / audit priority level.
Financial Administration - Waste	To obtain assurance over financial administration including payroll, timesheets, and purchasing.	Audit Commenced Target Committee date	tbc Tbc.2022	Low (Financial / compliance risks)	Delayed due to Auditor availability.  Report anticipated 2022

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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**Planned for June 2022 Committee (continued)**

Care Management Recording and Transactions	To obtain assurance over coordination, recording and payment for care services.	Audit Commenced Target Committee date	tbc 30.06.22	Medium (Key systems / processes, new system)	Report anticipated June 2022.
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022	Risk / Audit Priority Level	Proposal / Update
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### Other Committees

Transformational Programme (IJB Risk Audit & Performance Committee)	To provide assurance that the IJB is continuing to make progress with delivery of its transformation agenda.	Audit Commenced Target Committee date (IJB RAPC)	tbc February 2022	High (Key programme, main IJB audit)	In line with previous agreement between Aberdeen City Council and the IJB, the report will be presented to the next available Audit Risk & Scrutiny Committee following presentation to the IJB RAPC.
Pensions System (Pensions Committee)	To consider whether appropriate control is being exercised over the system used to administer the Fund, including access, contingency planning and disaster recovery, data input, and that interfaces to and from other systems are accurate and properly controlled.	Audit Commenced Target Committee date (Pensions)	tbc February 2022	High (Key system, main Pensions audit)	Pension fund reports are not separately reported to Audit Risk & Scrutiny.

## APPENDIX C

### 2021/22 INTERNAL AUDIT CONSULTANCY WORK

SUBJECT / SCOPE	OBJECTIVE	Progress as at 10 February 2022
Compliance with Procurement Regulations	To support the Commercial and Procurement Shared Service in developing its controls and approach to improving compliance with procurement requirements.	<p>Feedback has been provided to the Commercial and Procurement Shared Service on planned changes to improving compliance. Regular reports are being provided by C&amp;PSS to the Risk Board.</p> <p>Feedback was provided on a revised 'Non-Competitive Action' form for administering requests for quotation exemptions in line with the Council's Procurement Regulations.</p>
Cyber Security	To support the Digital and Technology Service in obtaining assurance and further developing controls over the Council's Cyber Security arrangements.	Discussions have commenced with the new CO - Digital and Technology with a view to identifying areas where Internal Audit input might add value.
Social Care System controls and readiness for deployment	To support the Digital and Technology Service in its development of controls in respect of the new social care system.	Engagement with Digital and Technology and key service officers highlighted the key controls anticipated within the new system to ensure these are being considered at appropriate stages of system development.

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## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Recommendations
<b>REPORT NUMBER</b>	IA/22/002
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.3

### 1. PURPOSE OF REPORT

- 1.1 This report advises the Committee of progress made by Services with implementing recommendations that have been agreed in Internal Audit reports.

### 2. RECOMMENDATIONS

- 2.1 The Committee is requested to review, discuss and comment on the contents of this report and the attached appendices.

### 3. BACKGROUND / MAIN ISSUES

- 3.1 The Public Sector Internal Audit Standards require that Internal Audit monitors the implementation of agreed recommendations until they are implemented by management. The Corporate Management Team and the Audit, Risk and Scrutiny Committee receive a report from Internal Audit at each of their meetings which shows progress made.

- 3.2 However, circumstances may change following completion of an Internal Audit. Having investigated implementation more fully, a recommendation may, for example, take longer to implement, or the cost of implementation may be higher, than originally anticipated. In these circumstances either more time may be required, or management may conclude, based on the risk to the organisation, that the recommendation should no longer be implemented. Where this is the case, management will make recommendations regarding how the agreed recommendation should be treated.

- 3.3 The attached appendices show progress made by services with completing agreed Internal Audit recommendations falling due up to the end of December 2021, based on assurances received from officers tasked with their implementation and independent checks where appropriate. All actions are due at the end of the specified month – e.g., 31 December 2021.

3.3.1 During 2021/22 99 agreed actions have been completed, including 16 completed since our last update to the Committee. There are currently 12 overdue actions, eight rated as Significant and four as Important. Of the eight Significant overdue actions, five have been overdue by more than six months, with three overdue less than six months. Of the four Important actions, two have been overdue by more than six months, with two overdue less than six months. An explanation of the gradings used is shown at appendix B.

3.4 Where recommendations have not been completed by their original due date, reasons are provided along with recommendations from management (where appropriate) regarding how and when the agreed Internal Audit recommendation will be concluded or whether it should no longer be implemented.

**4. FINANCIAL IMPLICATIONS**

4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

5.1 There are no direct legal implications arising from the recommendations of this report.

**6. MANAGEMENT OF RISK**

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

**7. OUTCOMES**

7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council’s framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

**8. IMPACT ASSESSMENTS**

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result,

	there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required

**9. APPENDICES**

9.1 Appendix A – Position with Agreed Recommendations

9.2 Appendix B – Grading of Recommendations

**10. REPORT AUTHOR DETAILS**

Jamie Dale, Chief Internal Auditor  
[Jamie.Dale@Aberdeenshire.gov.uk](mailto:Jamie.Dale@Aberdeenshire.gov.uk)  
(01467) 530988

## APPENDIX A

### Contents:

- 1) Agreed actions Completed during 2021/22
- 2) Agreed actions Completed since last reported to Committee
- 3) Overdue actions by Function and Grading
- 4) Significant actions Overdue by more than 6 months
- 5) Significant actions Overdue by less than 6 months
- 6) Important actions Overdue by more than 6 months
- 7) Important actions Overdue by less than 6 months

# INTERNAL AUDIT RECOMMENDATIONS

## 1) Agreed actions completed during 2021/22

Complete during current financial year

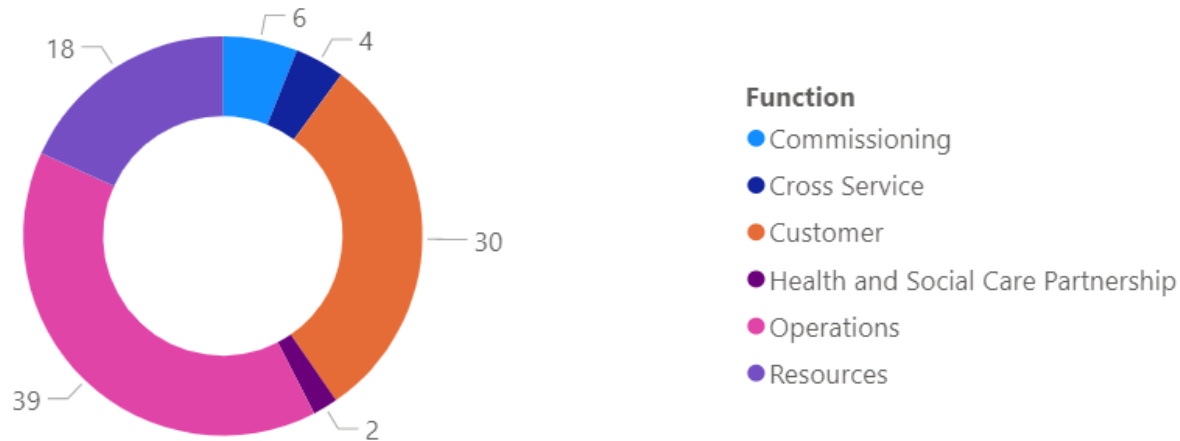
01/04/2021 08/02/2022



Total Complete

99

Number of recommendations by Service



Function	1) Important	2) Significant	3) Major - Service	4) Major - Corporate	Total
Commissioning		4		2	6
Cross Service	1	3			4
Customer	10	20			30
Health and Social Care Partnership	1	1			2
Operations	7	31	1		39
Resources	6	12			18
<b>Total</b>	<b>25</b>	<b>71</b>	<b>1</b>	<b>2</b>	<b>99</b>

## 2) Agreed actions completed since last reported in December 2021

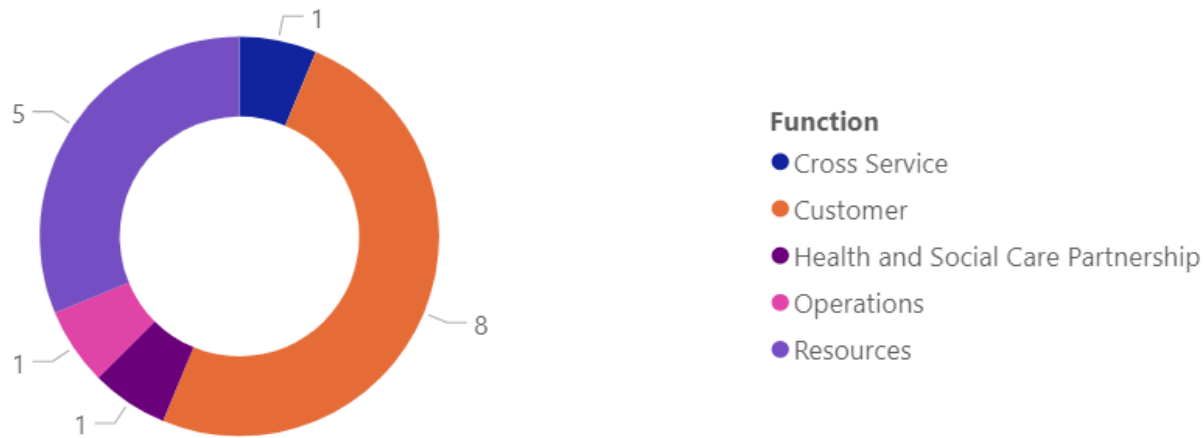
Complete since last Committee

19/11/2021 08/02/2022

Total Complete

16

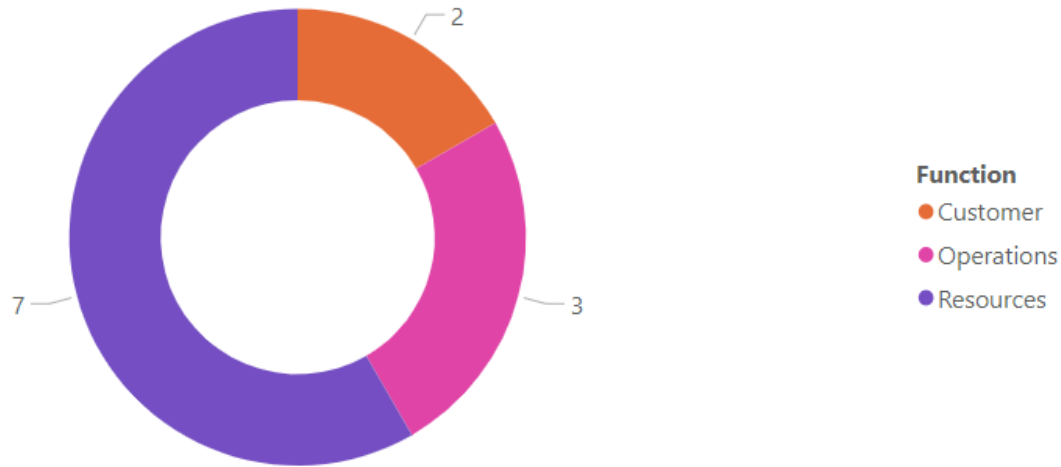
Number of recommendations by Service



Function	1) Important	2) Significant	Total
Cross Service	1		1
Customer	2	6	8
Health and Social Care Partnership		1	1
Operations		1	1
Resources		5	5
<b>Total</b>	<b>3</b>	<b>13</b>	<b>16</b>

### 3) Overdue actions – by Service and Grading – due on or before 31 December 2021

Number of recommendations by Service



Total overdue

12

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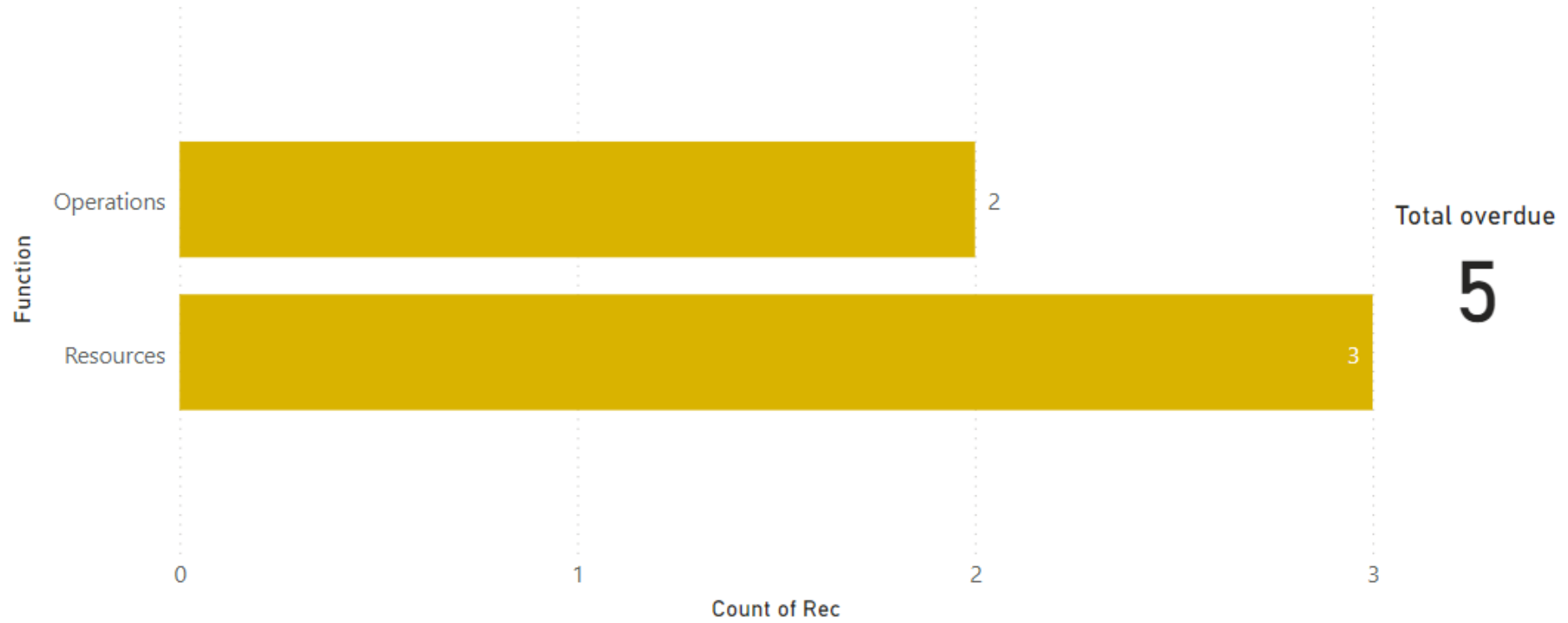
Function	1) Important	2) Significant	Total
Customer	2		2
Operations		3	3
Resources	2	5	7
<b>Total</b>	<b>4</b>	<b>8</b>	<b>12</b>

Function	a) Less than six months	b) Over six months	c) Over one year
Customer	1		1
Operations	1		2
Resources	3	2	2
<b>Total</b>	<b>5</b>	<b>2</b>	<b>5</b>

#### 4) Significant Overdue actions in excess of 6 months – Summary

Number of Significant recommendations overdue by more than 6 months by Function

Grading\_ ● 2) Significant





## Significant Overdue actions in excess of 6 months – Detail

Service (Report Lead: Action Lead)	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Operations: Integrated Children's and Family Services	<b>AC2021</b> - <b>SEEMIS</b>	2.4.10b: Required Data Sharing Agreements will be developed where not in place. (Significant within audited area)	Sep-20	<b>Mar-22</b>	<p>The Service previously noted that this was progressing but as it involves a number of partners with whom there are ongoing discussions regarding data sharing arrangements this has been delayed and would now be completed by March 2021. Work continues to put this in place, however it has not progressed as quickly as hoped. Completion was subsequently anticipated by the end of December 2021.</p> <p>Data sharing agreements are in place with key partners – with the exception of the NHS. This is being progressed as part of an overarching agreement for the Grampian region being led by the Council's Data Protection Officer. A draft has been shared with partners, and this is being progressed via the Chief Officers group.</p>	In progress	4

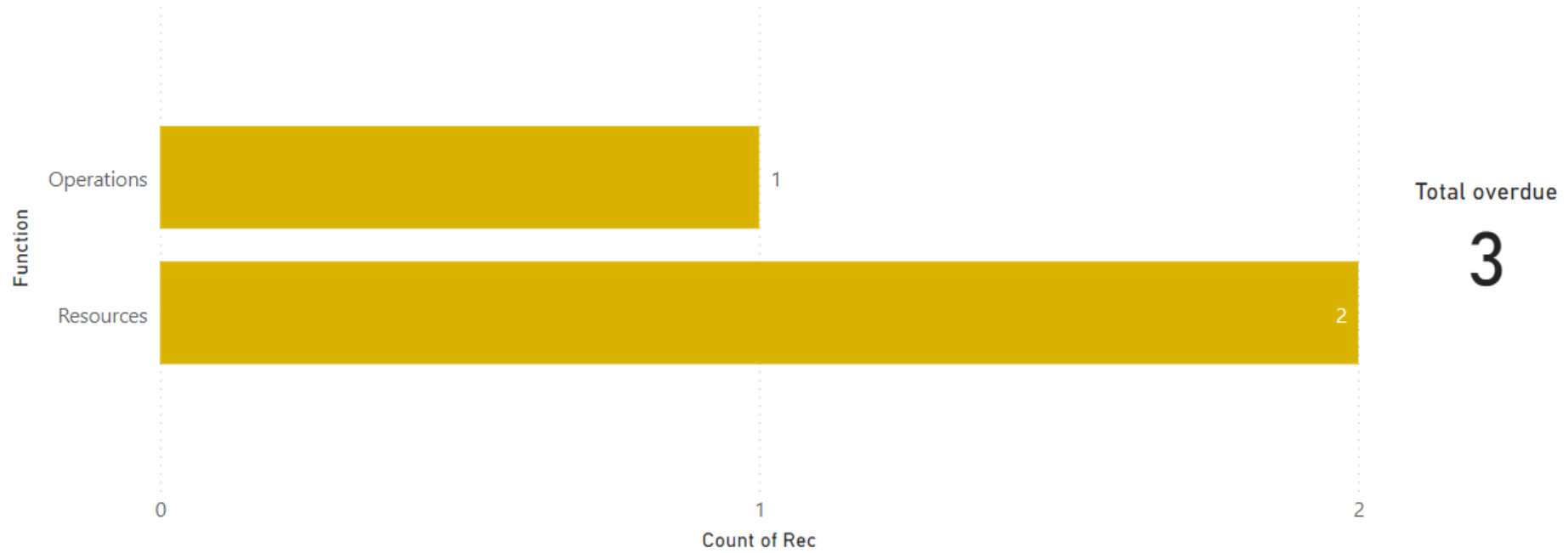
Service (Report Lead: Action Lead)	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Operations: Operations and Protective Services	<b>AC2013 - School Catering Income &amp; Procurement</b>	2.4.4: The Service should work with Commercial and Procurement Services to progress the tendering process for a cashless catering contract. (Significant within audited area)	Dec-20	<b>Feb-22</b>	The Scotland Excel framework for Online School Payments, Cashless Catering, Kitchen Management and Nutritional Analysis Systems was awarded by Scotland Excel on 29 October 2021. As an alternative to procuring through Scotland Excel, the service had been asked by Digital & Technology (D&T) colleagues to engage with our partners at Microsoft to determine whether they could build a suitable replacement system for the service. Following meetings with Microsoft where they were given the system scope, D&T colleagues have advised that although it is feasible for Microsoft to build such a system, because of the complexity of the system requirements, priority could not be given currently but it could be visited as an option later in the digital roadmap. As such, the Service will take a Procurement Business Case to the Strategic Commissioning Committee meeting of 24 February 2022.	In progress	7
Resources: Corporate Landlord	<b>AC2017 - Industrial &amp; Commercial Propertie s</b>	2.2.2: The Service should update the Property Estates Strategy. (Significant within audited area)	Apr-21	<b>Jul-23</b>	An extension to the April 2021 implementation date has been given until July 2023 to allow the Property Strategy to be determined when post covid 19 market conditions and needs are clearer.	In progress	1

Service (Report Lead: Action Lead)	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Resources: Finance	<b>AC2009 - Travel Policy</b>	2.4.4b: Ensuring value for money with the Travel Partnering arrangements and other significant supplies will be incorporated into the procurement compliance review (Significant within audited area)	Dec-20	<b>Dec-21</b>	<p>There are now more extensive checks and quotations in place through the updated process and with the commissioning intentions annual cycle this will be addressed as part of business as usual.</p> <p>The travel partnering review has been deferred due to Covid. It was considered that we should see what the travel footprint looked like post-Covid more closely before re-procuring travel arrangements. This will be completed by December 2021.</p>	Awaiting update	1
Resources: Finance	<b>AC2009 - Travel Policy</b>	2.4.6: The Council should ensure that action is taken to comply with its Procurement Regulations in respect of travel related expenditure (Significant within audited area)	Dec-20	<b>Mar-22</b>	<p>There are now more extensive checks and quotations in place through the updated process and with the commissioning intentions annual cycle this will be addressed as part of business as usual.</p> <p>The procurement compliance review has been deferred due to Covid. A revised date of July 2021 was proposed.</p> <p>After ongoing resource prioritisation to other activities and lower levels of travel the recommendation remains outstanding. Looking forward the Chief Officer confirms that the date for addressing this recommendation should be March 2022. The team has engaged with the Commercial &amp; Procurement Service to ensure that the appropriate actions are taken to achieve this.</p>	In progress	2

### 5) Significant Overdue actions less than 6 months – Summary

Number of recommendations overdue by less than 6 months by Function and Grading

Grading\_ ● 2) Significant



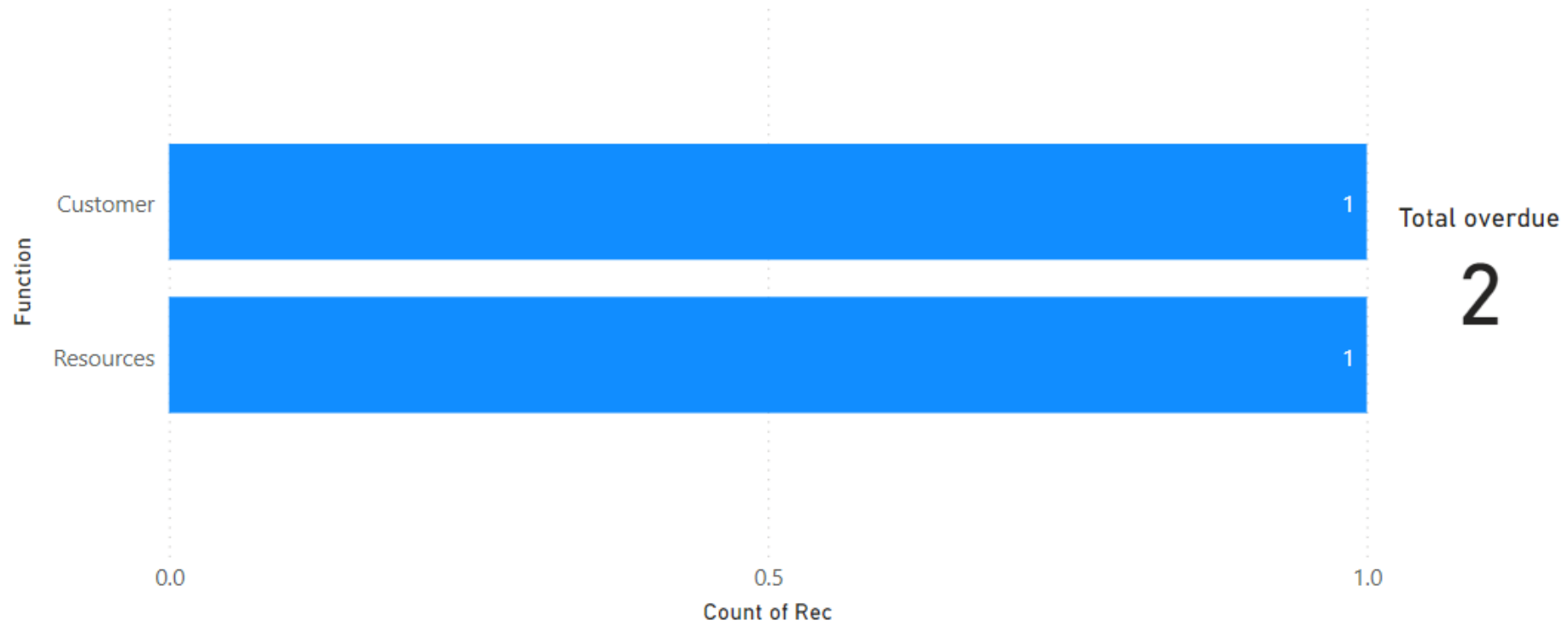
**Significant Overdue actions less than 6 months – Detail**

Service <i>(Report Lead: Action Lead)</i>	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Resources: People and Organisation	<b>AC2018 - Workforc e Planning</b>	2.7.10: Progress on the Workforce Plan should be reported to Committee when appropriate. (Significant within audited area)	Dec-21	<b>Dec-21</b>		Awaiting update	
Operations: Integrated Children's and Family Services	<b>AC2028 - Fostering, Adoption &amp; Kinship</b>	2.1.6: The Service should review whether all payments can be controlled via the CareFirstsystem. (Significant within audited area)	Aug-21	<b>Jun-22</b>	While the Service had considered this option the current Carefirst / Carepay system is limited and cannot be adapted at present. A new system is being devised, to which the service will contribute to ensure that the payments system is streamlined. It was expected the new system would be available by now however further delays have been incurred and the new system is now not likely to be available until April 2022 with subsequent training of staff expected to result in the system being fully functional by June 22.	In progress	4
Resources: Finance	<b>AC2104 - Financial Sustainab ility</b>	2.2.24: The Service should ensure that progress with implementing Financial Sustainability risk control actions, and the extent to which each action contributes to reducing risk scores, is clearly supported. (Significant within audited area)	Sep-21	<b>Mar-22</b>	Service have progressed the process but ongoing budget setting priorities mean it will not be concluded before March 22	In progress	4

### 6) Important Overdue actions in excess of 6 months – Summary

Number of Important recommendations overdue by more than 6 months by Function

Grading\_ ● 1) Important



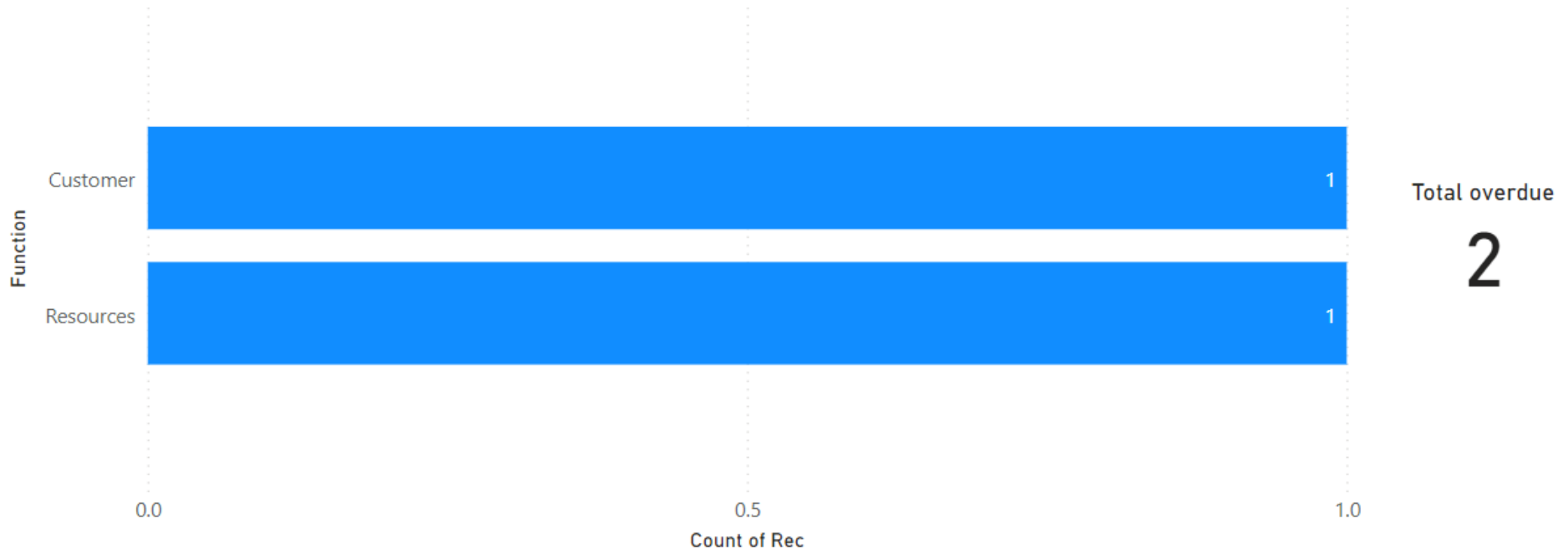
**Important Overdue actions in excess of 6 months – Detail**

Service <i>(Report Lead: Action Lead)</i>	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Customer: Finance	<b>AC2012 - Cash Collection Offices</b>	2.9.2b: The Chief Officer – Finance in consultation with the Chief Officer – Corporate Landlord will review the inventory arrangements outlined within the Financial Regulations and design a new process for the management of inventories. (Important within audited area)	Jun-20	<b>Mar-22</b>	<p>The Committee was last advised that the inventory arrangements were updated in the Financial Regulations updated in March 2020 that set the principles for the new process. Due to other priorities in the Finance Cluster as a result of Covid, this process has been delayed. In addition, managing inventory during the pandemic with significant changes for staff in their operational places of work has required reconsideration of the process. It was proposed that the action completion date is moved to March 2021.</p> <p>It was subsequently proposed that the action completion date is moved to June 2021.</p> <p>Prioritisation of this action will be changed to ensure a procedure is in place for the end of the financial year, March 2022</p>	In progress	3
Resources: Corporate Landlord	<b>AC2017 - Industrial &amp; Commercial Properties</b>	2.2.14: The Service should consider whether different approaches to property management could be applied across parts of the Investment Portfolio which might increase Portfolio income and deliver Portfolio objectives more efficiently and effectively. (Important within audited area)	Apr-21	<b>Dec-21</b>	An Extension has been requested until December 2021 to allow the Service to take forward the review of the commercial estate as part of Transformational Board activities under more settled market conditions.	Awaiting update	1

### 7) Important Overdue actions less than 6 months – Summary

Number of recommendations overdue by less than 6 months by Function and Grading

Grading\_ ● 1) Important





**Important Overdue actions less than 6 months – Detail**

Service <i>(Report Lead: Action Lead)</i>	Report	Recommendation	Original Due date	Current due date	Committee Update		Times Extended
Resources: Corporate Landlord	<b>AC2017 - Industrial &amp; Commerc ial Propertie s</b>	2.3.11: The Service should review the efficiency of the leasing administration process. (Important within audited area)	Dec-21	<b>Dec-21</b>		Awaiting update	
Customer: Early Intervention and Community Empowerme nt	<b>AC2117 - Housing Waiting List and Allocatio ns</b>	2.1.2: System guidance should be reviewed and updated. (Important within audited area)	Sep-21	<b>Apr-22</b>	The Cluster has advised that due to the service transformation system guidance will be updated once it is known how the systems will be developed as there will be some significant changes. A working group has been established to review all current procedures, processes and staff guides. Due to the large number of documents to be reviewed the Cluster is not currently able to advise when the process will be complete but progress will be reviewed at the end of April 2022.	In progress	2

## APPENDIX B

### Grading of Recommendations

<b>GRADE</b>	<b>DEFINITION</b>
<b>Major at a Corporate Level</b>	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
<b>Major at a Service Level / within audited area</b>	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.  Financial Regulations have been consistently breached.
<b>Significant within audited area</b>	Addressing this issue will enhance internal controls.  An element of control is missing or only partial in nature.  The existence of the weakness identified has an impact on a system's adequacy and effectiveness.  Financial Regulations have been breached.
<b>Important within audited area</b>	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.

## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Plan 2022-2025
<b>REPORT NUMBER</b>	IA/22/003
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale, Chief Internal Auditor
<b>TERMS OF REFERENCE</b>	2.1

### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek approval of the attached Internal Audit plan for 2022-2025.

### 2. RECOMMENDATION

It is recommended that the Committee:

- 2.1 Approve the attached Internal Audit Plan for 2022-2025; and
- 2.2 Delegate authority for the Chief Internal Auditor to bring forward or defer audits between years within the plan duration, as they deem appropriate and following consultation with the relevant Chief Officer, with updates presented to the subsequent Committee.

### 3. BACKGROUND/MAIN ISSUES

#### Reason for reporting

- 3.1 It is one of the functions of the Audit, Risk and Scrutiny Committee to review the activities of the Internal Audit function, including the approval of the Internal Audit Plan. The proposed plan for 2022-2025 is attached at Appendix B, along with the Aberdeen City Integration Joint Board (Appendix C) and North East of Scotland Pension Fund (Appendix D) for information.
- 3.2 All audits included in the attached plan, as well as those in future plans, will help inform Internal Audit's opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control, which is expressed in an annual report, and provide assurance to the Audit, Risk and Scrutiny Committee. Where opportunities for improvement in controls and their application, or improvements in value for money, are

identified these will be reported along with recommendations for management to consider.

### Plan development

- 3.3 When the shared Internal Audit Service was introduced between Aberdeenshire and Aberdeen City councils it was planned to have rolling three-year plans, with those of both councils linked as far as possible to improve efficiency and help share best practice. This has not, at present, been possible to achieve fully. The councils have different risk profiles and assurance needs (although Internal Audit needs to gain its own assurances to complete its annual report). This means that, although similar services are being provided, the timing and content of reviews often varies. However, it is still possible to draw on and share best practice where this is identified, and this is a priority of our work.
- 3.4 In previous years, as agreed with the Audit, Risk and Scrutiny Committee on 26 June 2018, a single-year Plan has been set out for the Committee's approval. This provided clarity over planned work during each financial year, as changes in the risk environment were often less pronounced over a shorter period. However, this provided less opportunity for the Committee to gain an understanding of the wider context or 'audit universe'. In addition, the Plan was regularly not concluded in full during the financial year to which it originally referred – due to changes in priority, risks, and resources.
- 3.5 There is therefore scope to develop and extend planning to provide a clearer picture of Internal Audit's work and priorities, and to provide flexibility in timing of elements of that work, over an extended period. Therefore, for 2022-2025, a three-year Plan has been set out in Appendix B; this includes rationale for selection and prioritisation.
- 3.6 During the planning process, Internal Audit reviewed the Council's approved risk registers, considered the Council's Risk Appetite, and consulted with the Risk Board and Extended Corporate Management Team to ensure that areas which Officers consider to be of risk to their business operations are considered for inclusion in the plan. These considerations, and those detailed in Appendix A, have resulted in a draft Internal Audit plan being produced (Appendix B).
- 3.7 The plan details what Internal Audit anticipates being able to review in the year, assuming stability in resources available to the Section. The plan is flexible and can be amended to reflect changes in priority or because of new risks being introduced or identified, although consideration needs to be given to the requirement for Internal Audit to complete sufficient work to provide an evidence based annual opinion. Internal Audit will continue to review the Council's risk registers and update its own risk assessments based on audit findings, throughout the Plan's term.
- 3.8 All audits included in the attached plan are part of a rolling programme of work, each element of which will help inform Internal Audit regarding the adequacy and effectiveness of the Council's framework of governance, risk management and control, allowing assurance to be provided regarding those arrangements. Where opportunities for improvement in controls and

their application, or improvements in value for money, are identified these will be reported along with recommendations for management to consider.

- 3.9 The time allocation for all audits assumes that systems to be reviewed are adequately documented, detailing the controls put in place by management, and that testing identifies that these controls are being complied with. If this is not the case, there will be an impact on the time taken to review planned areas and on the plan's achievability.
- 3.10 The Plan also includes time set aside to assist services in developing their controls and approach to improving compliance. This reflects continuing development of a more proactive value-added approach by Internal Audit, to supplement the more traditional core compliance-oriented audit work. For these elements of the Plan, subject to the caveat in paragraph 3.15 below, there will not be a separate Internal Audit report to the Audit Risk and Scrutiny Committee. Highlights from this work will however be provided as part of the regular Internal Audit progress reports provided to the Committee.
- 3.11 During the drafting of the plan, it has been considered whether progress with the 2021/22 Internal Audit Plan will impact on the resources available for 2022-2025. Internal Audit progress reports to the Audit, Risk and Scrutiny Committee during 2021/22 have stated that there have been delays with progressing work for a variety of reasons. However, due to the fluid nature of the Plan, and other sources of assurance, this has not had a significant impact on the level of assurance. Time has been included in the 2022-2025 plan for the conclusion of this work.
- 3.12 To provide an appropriate level of flexibility and agility to respond to changes in priorities, risks, and resources, it is requested that the Committee delegate authority to the Chief Internal Auditor to bring forward or defer audits between years within the overall Plan duration as they see fit. Changes will be reported as part of progress updates to the Risk Board and the Audit, Risk and Scrutiny Committee. In advance of the 2023/24 financial year commencing a refreshed 2023-2026 Internal Audit Plan will be brought to the Committee for its full consideration and approval. At this meeting the Chief Internal Auditor may propose changes to the audit plan for what is currently years 2 and 3 to better reflect the Council's risk profile at that date. Further consideration would also be given to the number of audits proposed to be carried out.
- 3.13 With approval of the plan, we will work with individual directorates and services to schedule the audit work for the year. This will look to match our internal resourcing but also ensure that it is suitable for those relevant stakeholders across the Council. We will look to ensure that services are not inundated with consecutive audits and that fieldwork, where most input is required, is at a time which does not clash with other priorities or commitments. This approach has meant that we won't present to the Committee when at this stage, or through the Committee Business Planner, we expect each audit to be reported. However, through enhanced engagement at the planning stage and more involvement from the auditee, we hope that this will alleviate some of the delays seen previously and result in more timely completion of planned audit work. When we have

agreed the timings for individual audits within the plan, we will present this to the Committee through the report consultation process.

### **Undertaking planned work**

- 3.14 When commencing each planned audit, Internal Audit contacts the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. They are reminded of the objective and scope of the review and of how Internal Audit intends to achieve the level of assurance required. Officers are invited to identify any specific aspects of the area to be reviewed that are of particular concern. Once fieldwork has been completed, a draft report is issued to the Director and Chief Officer responsible for the area to be reviewed along with any other nominated contact officer. Prior to issuing the final report, Internal Audit seeks confirmation from the Director involved that they are satisfied with the report and actions agreed to address any identified issues.
- 3.15 Whilst undertaking planned work, it is possible that Internal Audit may identify governance issues that are not within the stated scope of the review being undertaken. Public Sector Internal Audit Standards require that Internal Audit report such instances to those charged with governance. In this respect, Internal Audit's reports may contain issues that appear to be "outwith scope".

### **Resources**

- 3.16 To undertake the attached plan, Internal Audit has an establishment of thirteen posts. The annual budget subject to pay inflation throughout 2022-2025 will provide for a similar level of resource. It is anticipated that this will be split between Aberdeenshire and Aberdeen City Councils on a 2:1 ratio.

## **4. MANAGEMENT COMMENTARY**

- 4.1 Over the duration of this plan, there is the potential for a significant scale of public sector reform through, for example, the proposal for a National Care Service. This proposal alone will create a number of governance changes and significantly impact the Council's control environment. Management therefore welcomes the pro-active approach outlined in section 3.10 which could be applied to supporting the Council adapt to such reform.
- 4.2 The development of a three-year plan is also welcomed. As the previous two years have demonstrated, the Council's risk profile can change rapidly. It is acknowledged that the Chief Internal Auditor would benefit from additional flexibility in carrying forward/deferring audits following consultation with the relevant Chief Officer and to provide updates to committee as appropriate. This will help to ensure that the work of the internal audit team is discharged efficiently and remains risk based. The annual setting of the internal audit plan will also provide an opportunity for committee to re-set the plan for the forthcoming three years. This will provide the opportunity to re-consider the audit areas and the number of audits to be carried out.

## **5. FINANCIAL IMPLICATIONS**

- 5.1 There are no direct financial implications arising from the recommendations

of this report.

**6. LEGAL IMPLICATIONS**

6.1 There are no direct legal implications arising from the recommendations of this report.

**7. MANAGEMENT OF RISK**

7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. The purpose of this report is to seek approval for the Internal Audit plan

7.2 To ensure a risk-based approach to the Council's Internal Audit activities, reference has been made in compiling the Internal Audit Plan to the Corporate Risk Register and Cluster risk registers, overseen by CMT and Chief Officers respectively. It is acknowledged that these are live documents, from which risks are escalated and de-escalated depending on management's assessment of the effectiveness of controls. It is therefore expected that management will consider that the risks informing the Internal Audit Plan will become more or less significant over the course of the year. When responding to Internal Audit reports, Chief Officers will have reference to relevant risk registers and the Council's Risk Appetite Statement. This is intended to ensure that the management response to each audit is considered by management to be proportionate to risk. This may include Chief Officers proposing not to accept and implement an internal audit recommendation.

**8. OUTCOMES**

8.1 There are no direct impacts, because of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

**9. IMPACT ASSESSMENTS**

Assessment	Outcome
<b>Impact Assessment</b>	An assessment is not required because the reason for this report is to report Internal Audit's progress to Committee. As a result, there will be no differential impact from the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required

**10. APPENDICES**

- 10.1 Appendix A – Internal Audit Plan 2022-2025 – Strategy and Risk Assessment.
- 10.2 Appendix B – ACC Internal Audit Plan 2022-2025.
- 10.3 Appendix C – IJB Internal Audit Plan 2022-2025.
- 10.4 Appendix D – NESPF Internal Audit Plan 2022-2025.

**11. REPORT AUTHOR DETAILS**

Jamie Dale, Chief Internal Auditor  
[jamie.dale@aberdeenshire.gov.uk](mailto:jamie.dale@aberdeenshire.gov.uk)  
(01467) 530988



## **APPENDIX A**

### **INTERNAL AUDIT PLAN 2022-2025 STRATEGY AND RISK ASSESSMENT**

This document details the process adopted for developing the Internal Audit plan for 2022-2025. It is a requirement of the Public Sector Internal Audit Standards that the Internal Audit plan is based on a risk assessment. Many Internal Audit Sections will define the whole audit universe (all auditable Services or systems) and apply a score against each component for various criteria including the inherent risk in the system, and the quality of management and mitigating controls in place.

Whilst an audit universe has been identified, based on previous work undertaken by Internal Audit in Aberdeenshire and Aberdeen City, to apply scores against various criteria is considered, by Internal Audit, to be too subjective and adds little value to the process.

In developing the plan, consideration was given to the Council's risk registers and Risk Appetite, the Council's Strategic Priorities, and a listing of previous audits undertaken within both Aberdeenshire and Aberdeen City Councils, and the outcome of these. The Chief Executive, Directors, and Chief Officers were invited to provide input to the plan to help ensure that the right areas were targeted for review, and these comments have been reflected in the Plan as appropriate.

Prior to commencing each planned audit, Internal Audit will discuss the area with Service Directors, Chief Officers, and other nominated officers to further develop the scope of the review. However, if areas are identified through testing that fall outwith that scope, which impact on governance, they will still be reported on.

To achieve its strategic priorities and outcomes, the Council allocates its budget to Functions and Clusters and enables service delivery through delegated authority detailed in its governance arrangements.

For Internal Audit to fulfil its objective of providing independent assurance over the Council's framework of governance, risk management and control to those charged with governance (the Audit, Risk and Scrutiny Committee), the internal controls put in place to protect the Council's assets must be evaluated and tested. Taking this into account, along with the contents of the documents detailed above, Internal Audit considers that the main risks to the Council's control environment and achieving its Strategic Priorities and Outcomes relate to the key areas detailed in the following table.

**NOTE:** Internal Audit’s risk assessment based on evaluation of mitigating controls in the following table is based on Internal Audit work undertaken previously. The areas of risk identified are generic in nature and are relevant to the system of control and application thereof, on which Internal Audit bases its annual opinion. These differ from risks detailed in management’s risk registers which focus on more specific risks.

**KEY TO RISK RATING:**

- High There is a high probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.
- Medium There is a risk, before mitigating controls are applied, of errors being made which would expose the Council to an element of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.
- Low There is a low probability, before mitigating controls are applied, of errors being made which would expose the Council to an unacceptable level of risk which may impact on the Council’s finances and or reputation, and its ability to achieve its Strategic Priorities.

Key Area	Risk	Internal Audit’s Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit’s Risk Assessment Based on Evaluation of Mitigating Controls
Corporate Governance	Failure to have arrangements in place that specify the overall control environment and delegated authority across the whole Council.	High	Low
	Failure to comply with the requirements of the corporate governance arrangements including Financial Regulations, the Officers Scheme of Delegation, and other Council Policies.	High	Medium (due to compliance)

Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit's Risk Assessment Based on Evaluation of Mitigating Controls
Budget Setting	Failing to ensure that a sustainable budget is set which allows for delivery of a defined service including everything that will be required to deliver that service.	High	Low
Budget Monitoring	Failing to ensure that budgets are monitored with the involvement of Service staff involved in service provision.	Medium	Low
Budget Management	Failing to ensure that budgets are used only for service provision and are not spent because they exist.	Medium	Medium
	Failing to have outcome measures to demonstrate service provision.	Medium	Low
	Failing to achieve Best Value / Value for Money.	High	Medium
Procurement	Failing to comply with procurement legislation.	High	Medium (due to compliance)
Payments	Failing to ensure that the correct suppliers are paid for services or goods supplied.	Low	Low
	Failing to ensure that payment of statutory benefits is controlled in accordance with legislative requirements.	High	Low
Payroll	Failing to ensure that employees are paid their basic pay correctly.	Medium	Low
	Failing to ensure that employees are paid allowances / enhancements correctly.	Medium	Medium (due to compliance)

Key Area	Risk	Internal Audit's Inherent Risk Assessment Before Mitigating Controls Applied	Internal Audit's Risk Assessment Based on Evaluation of Mitigating Controls
Income	Failing to collect statutory income (Council Tax, Business Rates, Housing Rent).	High	Low
	Failing to identify and recover sundry debts due to the Council.	Medium	Medium
	Failing to control cash income received.	Medium	Medium (based on limited testing)
Assets	Failing to ensure that assets are managed, recorded, and protected.	Medium	Medium (based on limited testing)
Bond Governance	Failing to ensure that the Council has appropriate governance arrangements and practice to minimise the risk to the Council.	High	Low
	Failing to ensure compliance with the London Stock Exchange requirements.	High	Low
Cyber Security	Failing to have adequate arrangements in place to safeguard the Council's ongoing business arrangements.	High	Medium (due to dynamic nature of risk)
Health and Safety	Failing to have adequate arrangements in place to safeguard the Council's workforce and clients.	High	Medium
Business Operations	Failing to have appropriate measures in place to ensure that services are provided in accordance with regulatory requirements.	Medium	Medium

## Internal Audit Plan 2022-2025

Having considered the above issues, it has been determined that audits will be developed in the detailed Internal Audit plan to ensure that periodic assurance is provided over the following areas:

- Various aspects of procurement, payroll, and income collection will be reviewed on an annual basis.
- Various aspects of Budget Setting, Monitoring and Management will be covered across all Functions on a rolling basis over a three-year period.
- The main IT systems of the Council (Financial Ledger, Council Tax System, Business Rates, Receivables, Housing Rents, Payroll, Payables, Housing Benefit, Care First, etc) will each be covered once every four to five years.
- Main financial systems (e.g. Treasury Management, Bank Reconciliations, Payment of Housing Benefits / CTR, Housing Rent Collection, Council Tax / Business Rates Billing & Collection) will each be covered once every three to four years.

Audits will be designed to cover specific key areas across Functions / Clusters or the Council, whilst Function / Cluster or location-oriented audits will also be undertaken to test a range of these areas. In doing so, assurance will be gained as to whether controls in place are operationally effective and efficient, and whether they are being complied with. Whilst undertaking audits, Internal Audit will consider opportunities to improve systems and processes, effect change and achieve value for money.

The outcome from all audits will feed into an overall evaluation of the Council's framework of governance, risk management and control, and compliance therewith.

## APPENDIX B

### ABERDEEN CITY COUNCIL INTERNAL AUDIT PLAN 2022-2025

2022/23						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Recruitment (cf)	To obtain assurance over adherence to the recruitment process, including pre-employment checks and document retention	Customer	High	Key system	Operational	Reputational
Creditors System	To ensure that appropriate control is being exercised over the Creditors System, including contingency planning and disaster recovery, and that interfaces to and from other systems are accurate and properly controlled.	Resources	High	Key system	Operational	
PVG & Disclosure Checks	To ensure that appropriate disclosure checks are being obtained, in advance of employment, as required.	Resources	High	Important process, legal and reputational risks	Compliance	Reputational
Following the Public Pound (cf)	To ensure that there is proper accountability for public funds used in delivering services, irrespective of the means of service delivery	Operations	High	Identified as a high-risk area. Originally planned for 2021-22 and deferred at the request of the Director.	Compliance	Operational

2022/23						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
ALEOs - Performance and Payments	To ensure the Council's commissioning of services through ALEO's demonstrates Best Value.	Commissioning	Medium	Previous findings, revised process now embedded	Strategic	
Contract management	To obtain assurance that adequate contract management arrangements are in place to ensure that costs incurred are appropriate, and associated benefits realised.	Commissioning	Medium	Risks of fraud and Best Value	Operational	Financial
Corporate Health and Safety	To provide assurance that appropriate processes are being employed in managing health and safety at a corporate level.	Commissioning	Medium	Important process, legal, reputation and financial risks	Compliance	Operational
Benefits	To ensure rent allowances, rent rebates and council tax reduction benefits being provided to claimants are supported by appropriate documentary evidence, that the calculation of benefit is accurate, has been properly recorded for subsidy purposes and that evidence in support of claims is adequately verified.	Customer	Medium	Important process	Operational	Financial
Adults with Incapacity (Management of funds)	To ensure that there are clear evidence-based controls in place regarding funds managed on behalf of service users.	HSCP	Medium	Not previously audited, legal, and reputational risks	Financial	Reputational

2022/23						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Heritage and Historical Assets	To consider whether adequate control is exercised over heritage / historical assets' inventory management.	Operations	Medium	Not previously audited, financial, and reputational risks	Operational	Financial
Vehicle Maintenance Management	To ensure that adequate controls are in place over the vehicle maintenance function.	Operations	Medium	Previous findings; O licence risks	Compliance	Operational
Out of Authority Child Placements	To ensure the system for commencing and reviewing out of authority placements is adequate, effective, and consistently applied.	Operations	Medium	High cost, risk to value	Operational	Reputational
Client transport (cf)	To obtain assurance over procurement, provision, and management of transport for educational and social care needs	Operations	Medium	Important process	Compliance	Operational
Scottish Milk and Healthy Snack Scheme	To obtain assurance that payments under the SMHSS scheme are being appropriately managed and funded.	Operations	Medium	New process	Financial	Reputational
Corporate Asset Management	To ensure resources are allocated appropriately and efficiently following a suitable asset management plan.	Resources	Medium	Not previously audited, financial / best value / fraud risks	Strategic	



2022/23						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Lease Financing	To ensure that lease financing decisions are based on sound business and financial criteria and that appropriate control is exercised over lease agreements, payments, and record-keeping.	Resources	Medium	Not previously audited, financial / best value risks	Compliance	Operational
Consulting opportunities - to be discussed	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	TBC	Low	Transition from assurance to value added where relevant and appropriate to do so	Strategic	

2023/24						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Cross Service - Procurement Compliance	To obtain assurance that the Council has appropriate arrangements in place, that are being complied with, to ensure compliance with procurement legislation and internal regulations.	Commissioning	High	Previous findings	Compliance	Reputational
Procurement Fraud Controls	To ensure there are robust procedures in place to prevent, detect, and address potential fraud in the procurement process.	Commissioning	High	Not separately tested before. Change of Fraud policy / approach in ACC	Financial	Operational

2023/24						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Developer Obligations	To ensure that procedures governing Developer Obligations are robust, comply with best practice and proceeds are used for appropriate purposes.	Commissioning	High	Not previously audited, legal, and reputational risks	Financial	Reputational
Council Tax	To ensure that council tax billing and collection arrangements are robust and adequately applied.	Customer	High	Important process	Financial	Operational
Care Management System	To consider whether appropriate control is being exercised over the care management system, including contingency planning, and disaster recovery, and its data input, and that interfaces to and from other systems are accurate and properly controlled.	HSCP	High	New system	Operational	Reputational
Data Protection	To ensure the Council has adequate arrangements in place, that are understood throughout the organisation, to protect the Council's information.	Commissioning	Medium	Important process, legal, reputation and financial risks	Compliance	Reputational
Bond Governance	To ensure arrangements put in place to ensure compliance with the London Stock Exchange requirements and to safeguard the Council's credit rating are adequate and being complied with.	Commissioning	Medium	Important process, legal and financial risks	Compliance	Financial
Housing Rent Collection & Arrears Management	To consider whether rent collection and arrears processes are robust and are being complied with.	Customer	Medium	Key system	Operational	Financial
Equalities	To ensure the Council has taken appropriate steps to embed and monitor its compliance with its equalities duties	Customer	Medium	Not previously audited, reputational risks	Operational	Reputational

2023/24						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
PREVENT	To ensure the Council has adequate arrangements in place to deliver requirements under the PREVENT duty.	Customer	Medium	Not previously audited, legal, and reputational risks	Strategic	
Pre-School Commissioned Places	To ensure pre-school commissioned places requirements are being delivered and that adequate control is exercised over expenditure.	Operations	Medium	Risks of fraud and Best Value	Strategic	Financial
Environmental Health Income	To consider whether adequate control is exercised over Environmental Health fees and charges income.	Operations	Medium	Not previously audited, legal, and reputational risks	Operational	Financial
Crematorium	To ensure that Crematorium income, expenditure and record management procedures are adequate and effective.	Operations	Medium	Previous findings, reputation risks	Financial	Operational
Roads and Building Maintenance Year End Stock	To obtain assurance that Operations stock count procedures are adequate and stock movements are adequately accounted for.	Operations	Medium	Compliance, fraud, theft, Value for Money	Operational	Financial
Revenue Budget Setting	To review procedures used in setting the Council's revenue budget	Resources	Medium	Key system	Operational	
Social Care Financial Assessments	To obtain assurance that adequate arrangements are in place to undertake social care financial assessments in an accurate and efficient manner, with a focus on Dynamics.	Resources	Medium	Previous findings	Financial	Operational
Financial Ledger System	To ensure financial ledger system controls, business continuity and contingency plans are adequate.	Resources	Medium	Key system	Operational	Financial

2023/24						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Private sector housing (cf)	To ensure that adequate control is being exercised over income and expenditure.	Customer	Low	Reputational risks	Financial	Reputational
Waste admin (cf)	To obtain assurance over financial administration including payroll, timesheets, and purchasing.	Operations	Low	Largely transactional but important to see all of these in context	Financial	Operational
Land & property title (cf)	To review systems and procedures in place for ensuring that the Council has surety over the Land and Buildings it owns, including title.	Resources	Low	Important process	Operational	Financial
Consulting opportunities - to be discussed	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	TBC	Low	Transition from assurance to value added where relevant and appropriate to do so	Strategic	

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Risk Management	To provide assurance over the Council's risk management arrangements.	Commissioning	High	Key system	Operational	Compliance
Contributing to your Care	To obtain assurance that there is a clear social care charging policy and that it is being complied with.	HSCP	High	Previous findings	Financial	Operational

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Carbon Budgeting	To ensure that appropriate arrangements are in place regarding carbon budget setting, monitoring, and reporting.	Resources	High	Reputational, risk management		
Business Rates	To provide assurance over the accuracy of Business Rates billing and robustness of collection arrangements.	Customer	Medium	Key system	Financial	Operational
Car Parking & Bus Lane Enforcement	To ensure that procedures regarding car parking and bus lane income collection and the management of fines are adequate and consistently applied.	Customer	Medium	Low value but high-volume activity; cash handling; reputation risks; administrative complexity; previous findings	Operational	
Complaints Handling	To ensure that the Council's complaints procedure is being complied with and that data generated is used by Services to monitor and improve performance.	Customer	Medium	Not previously audited, reputational risks	Operational	Reputational
Health and Safety SSERC	To consider whether arrangements in place within the Council adequately manage risk responsibility in relation to hazard information, handling and disposal of chemicals, safety in microbiology, material of living origin and routine fume cupboard testing, in educational establishments.	Operations	Medium	Legal / reputational / financial risks	Compliance	Operational

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
SEEMIS	To provide assurance that appropriate control is being exercised over the schools and education management information system in view of the perceived criticality of the system and the significant volume of sensitive personal data held.	Operations	Medium	Key system, Previous findings - data protection	Operational	Reputational
Housing Repairs - Voids	To obtain assurance regarding the process for reletting void housing properties and compliance therewith	Operations	Medium	Important process, cost / income control; fraud and reputation risks	Operational	Reputational
Trade Waste	To consider whether adequate control is in place covering trade waste income and expenditure, that appropriate agreements and other paperwork is in place, and that accounting arrangements are robust.	Operations	Medium	Important process, income generation and compliance	Financial	Compliance
Vehicle and Driver Compliance	To obtain assurance that adequate procedures are in place to effectively manage the Council's vehicle and driver records, to comply with licence and insurance requirements.	Operations	Medium	Previous findings - legal and reputation risks, O licence risks	Operational	Compliance
Prevention of Fraud, Bribery and Corruption	To provide assurance that the Council's arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.	Resources	Medium	New process	Financial	Reputational

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Trusts / common good funds	To consider whether appropriate governance and controls are being applied over the use of Trusts and Common Good Funds.	Resources	Medium	Not previously audited, financial and reputation risk	Operational	Reputational
Value Added Tax	To ensure adequate arrangements are in place to maximise the recovery of VAT and ensure that VAT recovered is adequately supported	Resources	Medium	Reputational / financial	Financial	
Income Management System	To consider whether appropriate control is being exercised over the income management system, including contingency planning and disaster recovery, and that interfaces to and from other systems are accurate and properly controlled.	Resources	Medium	Key system	Financial	Operational
Treasury Management	To ensure the Council's Treasury Management procedures follow best practice and are being complied with.	Resources	Medium	Key system	Operational	
Corporate Landlord Responsibilities	To ensure that the Council has systems in place that provide assurance over compliance with the legal requirements in relation to its Corporate Landlord role for these properties.	Resources	Medium	Important process - statutory obligations	Compliance	Reputational
Travel Costs	To ensure adequate arrangements are in place to secure Best Value over business travel requirements, including compliance with related policy and procedural requirements.	Resources	Medium	Important process, risk rules relaxed or not applied post covid	Compliance	Reputational

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Consulting opportunities - to be discussed	To support various opportunities for change, including providing appropriate checks and challenges to ensure risks, governance and internal controls are given timely consideration as part of key change programmes and systems development.	TBC	Low	Transition from assurance to value added where relevant and appropriate to do so	Strategic	



## APPENDIX C

### ABERDEEN CITY INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN 2022-2025

2022/23						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
IJB Data Sharing	To provide assurance that the IJB has implemented appropriate arrangements over data sharing and information security and that they are being complied with.	IJB	Medium	Important process, legal, reputation and financial risks, shared responsibilities. Opportunity for shared Pan-Grampian audit work with NHSG and Moray.	Agreed. Potential impact on council DP resource	Compliance

2023/24						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
IJB Budget Setting	To ensure that appropriate arrangements are in place regarding IJB budget setting.	IJB	Medium	Key system	Financial	Quality and Innovation Outcomes
IJB Hosted Services	To obtain assurance that the IJB has adequate arrangements in place to monitor the performance of services hosted on its behalf.	IJB	Medium	Risks to delivery of strategic plans and budgets	Commissioned and Hosted Services	Financial

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
IJB Budget Monitoring	To ensure that appropriate arrangements are in place regarding IJB budget monitoring and financial reporting.	IJB	Medium	Key system	Financial	Quality and Innovation Outcomes
IJB Asset Management	To ensure the IJB has plans setting out the assets required to deliver its strategic objectives, and processes in place to monitor delivery of the relevant portfolio.	IJB	Medium	Developing area; Impact on strategy	Quality and Innovation Outcomes	Operational

**APPENDIX D**

**NORTH EAST SCOTLAND PENSION FUND**  
**INTERNAL AUDIT PLAN 2022-2025**

<b>2022/23</b>						
<b>Service and Auditable Area</b>	<b>Objective</b>	<b>Lead Function</b>	<b>Priority</b>	<b>Reason for inclusion</b>	<b>ACC Risk Category (Primary)</b>	<b>ACC Risk Category (Secondary)</b>
Pension Fund Governance Arrangements Including Risk Management	To provide assurance over the governance arrangements and procedures in place including risk management and performance management.	Pension Fund	Medium	Key system	Operational	

<b>2023/24</b>						
<b>Service and Auditable Area</b>	<b>Objective</b>	<b>Lead Function</b>	<b>Priority</b>	<b>Reason for inclusion</b>	<b>ACC Risk Category (Primary)</b>	<b>ACC Risk Category (Secondary)</b>
Pensions Investment Strategy	To provide assurance over compliance with the pension fund investment strategy, and the adequacy of controls over management of investments.	Pension Fund	High	Risks of fraud and Best Value, High value transactions, previous audit findings	Strategic	Compliance

2024/25						
Service and Auditable Area	Objective	Lead Function	Priority	Reason for inclusion	ACC Risk Category (Primary)	ACC Risk Category (Secondary)
Pension Fund Payroll	To consider whether arrangements are adequate to start and terminate payments from the pension fund payroll, and to ensure that payments are accurate.	Pension Fund	High	Key system	Financial	Operational

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Charter
<b>REPORT NUMBER</b>	IA/22/004
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale, Chief Internal Auditor
<b>TERMS OF REFERENCE</b>	2.1

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### 1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to seek agreement for continuing use of the current Internal Audit Charter.

### 2. RECOMMENDATION

- 2.1 It is recommended that the Committee approve the attached Internal Audit Charter. We are suggesting no changes to the previous Internal Audit Charter.

### 3. BACKGROUND / MAIN ISSUES

- 3.1 The Public Sector Internal Audit Standards (PSIAS) require that Internal Audit sections have an Internal Audit Charter which includes specific requirements contained within the Standards. The Standards require that the organisation's Board (for the Council, the Audit, Risk and Scrutiny Committee) approves the Internal Audit Charter.

- 3.2 The Standards define the Charter as follows:

*“The internal audit charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The internal audit charter establishes the internal audit activity's position within the organisation, including the nature of the chief audit executive's functional reporting relationship with the board; authorises access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. Final approval of the internal audit charter resides with the board”.*

3.3 In relation to the public sector, it must:

- Define the terms 'board' and 'senior management' for the purposes of internal audit activity.
- Cover the arrangements for appropriate resourcing.
- Define the role of internal audit in any fraud-related work.
- Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities.

3.4 The current Internal Audit Charter was approved by the Audit, Risk and Scrutiny Committee on 24 February 2021. There is a requirement that the Internal Audit Charter be reviewed annually. Such a review was completed by the Chief internal Auditor, and the Charter was considered to still be relevant and as such is presented to the Committee with no proposed amendments.

3.5 The Internal Audit Charter, which is attached as an appendix to this report, is based on the requirements of the PSIAS, the main requirements of which are:

- Relationships between the chief audit executive (Chief Internal Auditor), chief financial officer, chief executive, the audit committee, and other key officers are defined.
- The purpose, authority and responsibility of Internal Audit must be formally defined in the Charter which must be consistent with the Definition of Internal Audit, the Code of Ethics, and the Standards.
- The nature of assurance services provided to the organisation must be defined.
- The mandatory nature of the *Definition of Internal Auditing*, the *Code of Ethics* and the *Standards* must be recognised in the internal audit charter.

3.6 Other important considerations include establishing Internal Audit's independence and ensuring that it is free from interference in determining the scope of internal auditing, performing work, and communicating results. This includes the reporting of any impairment to that independence (either in fact or appearance), scope limitations, and restrictions on access to records, etc to appropriate parties.

#### **4. FINANCIAL IMPLICATIONS**

4.1 There are no direct financial implications arising from the recommendations of this report.

#### **5. LEGAL IMPLICATIONS**

5.1 There are no direct legal implications arising from the recommendations of this report.

#### **6. MANAGEMENT OF RISK**

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Where planned progress is not maintained, there is a risk that sufficient work will not have been completed by the end of the financial year for Internal Audit to complete its annual opinion on the Council’s control environment.

**7. OUTCOMES**

7.1 There are no direct impacts, because of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council’s framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

**8. IMPACT ASSESSMENTS**

Assessment	Outcome
<b>Impact Assessment</b>	An assessment is not required because the reason for this report is to report Internal Audit’s progress to Committee. As a result, there will be no differential impact, because of the proposals in this report, on people with protected characteristics.
<b>Data Protection Impact Assessment</b>	Not required

**9. APPENDICES**

9.1 Appendix A – Aberdeen City Council Internal Audit Charter.

**10. REPORT AUTHOR DETAILS**

Jamie Dale, Chief Internal Auditor  
[jamie.dale@aberdeenshire.gov.uk](mailto:jamie.dale@aberdeenshire.gov.uk)  
 (01467) 530988

## Appendix A

# ABERDEEN CITY COUNCIL INTERNAL AUDIT CHARTER

## INTRODUCTION

The Public Sector Internal Audit Standards (PSIAS) require that an Internal Audit Charter be in place to detail the purpose, authority, and responsibility of Internal Audit. The Charter should also establish Internal Audit's position within the organisation, including the Chief Internal Auditor's functional reporting relationship with the "Board", authorise Internal Audit's access to records, personnel, and physical properties relevant to the performance of its activity, and define the scope of such activity.

It is a requirement of PSIAS that the Charter be approved by the "Board". Within Aberdeen City Council, the Board is the Audit, Risk and Scrutiny Committee.

## DEFINITION OF INTERNAL AUDITING

PSIAS defines Internal Auditing as follows:

"Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes."

## ROLE

Internal Audit's primary role is to provide independent and objective assurance on the Council's risk management, control, and governance processes. This involves a continuous rolling review and appraisal of the internal controls of the Council involving the examination and evaluation of the adequacy of the systems of risk management, control, and governance, making recommendations for improvement where appropriate. Reports are produced relating to each audit assignment and these are provided to the Audit, Risk and Scrutiny Committee, except where they relate to the Pension Fund, in which case the report is provided to the Pensions Committee. Along with other evidence, these reports are used in forming an annual opinion on the adequacy of risk management, control, and governance processes.

Internal Audit is also responsible for carrying out ad-hoc investigations into potential irregularities involving cash, stores, equipment, or other property of the Council, and for providing advice as and when required in relation to control and compliance issues.

## PROFESSIONALISM



Internal Audit will govern itself by adherence to the requirements of the Public Sector Internal Audit Standards. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the internal audit activity's performance.

## **AUTHORITY**

Internal Audit, with strict accountability for confidentiality and safeguarding records and information, has authority, through the Council's Financial Regulations, to:

- (a) Enter at all reasonable times any Council premises or land.
- (b) Have access to all records, documents and correspondence relating to any financial and other transactions of the Council.
- (c) Require and receive such explanations as are necessary concerning any matter under examination.
- (d) Require any employee of the Council to produce cash, stores, equipment, or any other Council property under their control.

The Chief Internal Auditor has free and unfettered access to the Council's Chief Executive, and Convener of the Board. The Chief Internal Auditor has the right to report direct to Council in any instance where they deem it inappropriate to report direct to the Chief Officer – Governance, Chief Executive, or Audit, Risk and Scrutiny Committee.

## **ORGANISATION**

The Chief Internal Auditor will report functionally to the Audit, Risk and Scrutiny Committee and administratively (i.e., day to day operations) to the Chief Officer – Governance.

In this context functional reporting means the Audit, Risk and Scrutiny Committee will:

- (a) Approve the Internal Audit Charter.
- (b) Be consulted on and approve the annual Internal Audit Plan.
- (c) Receive reports from the Chief Internal Auditor on the results of Internal Audit activity or other matters the Chief Internal Auditor determines necessary.
- (d) Make enquiries of management to ensure that Internal Audit is adequately resourced to meet assurance and other key responsibilities.
- (e) Make enquiries of management to ensure that Internal Audit is operating in an independent manner and that it is receiving the necessary co-operation from Council management in undertaking its duties.

The Chief Internal Auditor's annual review will be undertaken by the Director of Business Services in Aberdeenshire Council.

## **INDEPENDENCE AND OBJECTIVITY**

To satisfy the requirements of the Public Sector Internal Audit Standards, Internal Audit must be independent and objective.

Internal Audit will remain free from interference by any element in the organisation in the matter of audit selection (including scope, procedures, frequency, and timing), and content of reports thereon to permit maintenance of a necessary independent and objective mental attitude. Notwithstanding this, Internal Audit will consult with management regarding the scope, timing, and outcome of each assignment.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair an internal auditor's judgment. However, Internal Audit may be consulted on the implementation of new systems to ensure that, as far as possible, all considerations are considered during their implementation. Such involvement shall not preclude Internal Audit from reviewing that area and reporting thereon.

Internal auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.

Internal Audit staff will complete an annual declaration confirming compliance with rules on independence, any conflicts of interest, and the offer and / or acceptance of inducements. Where Internal Audit staff have had operational responsibility for any activity whilst working in a previous or seconded role, they will not be involved in the audit of that area for at least one year following the end of any such responsibility.

The Chief Internal Auditor will confirm to the Audit, Risk and Scrutiny Committee, at least annually, the organisational independence of the Internal Audit function.

## **RESPONSIBILITY**

It shall be the responsibility of Internal Audit to complete sufficient assurance work to support the annual opinion detailed in Internal Audit's Annual Report. All work shall be undertaken in accordance with the requirements of the Public Sector Internal Audit Standards. All Internal Audit staff will complete an annual declaration confirming that they have read and understood these requirements.

It shall be the responsibility of Council management to ensure that adequate and appropriate systems of internal control are in operation which help ensure that the Council's objectives are fulfilled in a manner which complies with the Council's policies and procedures and in accordance with the law. Council management will ensure that access is provided to records, personnel and assets of the Council as required by Internal Audit, and that responses are provided to Internal Audit as required by the Council's Financial Regulations.

The CIPFA *Statement on the Role of the Chief Financial Officer in Local Government* states that the chief financial officer (Chief Officer – Finance) must:

- (a) ensure an effective internal audit function is resourced and maintained
- (b) ensure that the authority has put in place effective arrangements for internal audit of the control environment
- (c) support the authority's internal audit arrangements, and
- (d) ensure that the audit committee receives the necessary advice and information, so that both functions can operate effectively.

The Council's Financial Regulations require that Chief Officers immediately notify the Chief Officer – Finance and Chief Officer – Governance of any circumstances which may suggest an irregularity affecting the finances, property, services, or policy of the Council and that the Chief Officer – Finance or Chief Officer – Governance may investigate such incidents as they consider appropriate.

Internal Audit will consider the outcome of such investigations in its future work programme and in forming its opinion on the control environment of the Council.

### **INTERNAL AUDIT PLAN**

On an annual basis, the Chief Internal Auditor will consult with senior management in developing an Internal Audit plan for submission to the Council's Corporate Management Team (in terms of PSIAS "senior management") and Audit, Risk and Scrutiny Committee for review, comment, and approval by the latter. The Internal Audit plan will consist of a work schedule as well as budget and resource requirements for the period covered by the plan.

The Internal Audit plan will be developed based on a prioritisation of the audit universe using a risk-based methodology, including input from the Council's Corporate Management Team and Audit, Risk and Scrutiny Committee. Any significant deviation from the Internal Audit plan will be communicated to the Council's Corporate Management Team and Audit, Risk and Scrutiny Committee through periodic activity reports.

### **REPORTING AND MONITORING**

A written report will be prepared and issued by the Chief Internal Auditor or designee following the conclusion of each audit and this shall be distributed as appropriate. Internal Audit results will be reported to the Audit, Risk and Scrutiny Committee and, where they relate to Health and Social Care Integration (Adult Social Care), the Aberdeen City Integration Joint Board Risk, Audit and Performance Committee. Reports relating to the Pension Fund will be reported to the Pensions Committee. Where reports relate to consultancy requested by management for operational purposes, the results will be reported to the Audit, Risk and Scrutiny Committee where they relate to governance or control issues.

The Internal Audit report will include management's response and corrective action taken or to be taken regarding the specific findings and recommendations. Management's response will include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

Internal Audit will monitor action taken by management to implement agreed recommendations and will provide this information to the Audit, Risk and Scrutiny Committee / Pensions Committee.

## **PERIODIC ASSESSMENT**

The Chief Internal Auditor will periodically report to the Council's Corporate Management Team and Audit, Risk and Scrutiny Committee on Internal Audit's purpose, authority, and responsibility, as well as performance relative to its plan. Reporting will also include significant risk exposures and control issues, including fraud risks, governance issues, and other matters needed or requested by the Council's Corporate Management Team and Audit, Risk and Scrutiny Committee.

In addition, the Chief Internal Auditor will communicate to the Council's Corporate Management Team and Audit, Risk and Scrutiny Committee regarding Internal Audit's quality assurance and improvement programme, including results of ongoing internal assessments and external assessments which must be conducted at least every five years.

Approved by the Audit, Risk and Scrutiny Committee on TBC

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	22 February 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2207 – Planning and Building Standards Income
<b>REPORT NUMBER</b>	IA/AC2207
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on Planning and Building Standards Income.

**2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

**3. BACKGROUND / MAIN ISSUES**

- 3.1 Internal Audit has completed the attached report which relates to an audit of Planning and Building Standards Income.

**4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

**6. MANAGEMENT OF RISK**

- 6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the attached appendix.

## 7. OUTCOMES

- 7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

## 9. APPENDICES

- 9.1 Internal Audit report AC2207 – Planning and Building Standards Income.

## 10. REPORT AUTHOR DETAILS

Jamie Dale, Chief Internal Auditor  
[Jamie.Dale@aberdeenshire.gov.uk](mailto:Jamie.Dale@aberdeenshire.gov.uk)  
(01467) 530 988



## **Internal Audit Report**

### **Governance**

## **Planning and Building Standards Income**

**Issued to:**

Gale Beattie, Director – Commissioning  
David Dunne, Chief Officer – Strategic Place Planning  
Pauline Wilkinson, Business Manager  
Fraser Bell, Chief Officer – Governance  
Jonathan Belford, Chief Officer – Finance  
External Audit

## EXECUTIVE SUMMARY

### Background

The aim of Aberdeen City Council's Strategic Place Planning Service is to ensure that all proposals for development are of a high placemaking quality, supporting the partnership vision that *'Aberdeen is a place where all people can prosper'*. Development in the city is directed by the policies, proposals, guidance, and planning advice in the Aberdeen Local Development Plan. Planning permission must be sought to demonstrate that development is aligned with these requirements.

A Building Warrant is the permission that is required before starting "building" work. Building covers nearly all building activities including alterations, conversions, and demolition work.

Applications for Planning Permission and Building Warrants can be made via the national Scottish Planning and eBuilding Standards portals and are directed to the Council for applications within the relevant area. Applications should be accompanied by payment of the appropriate fees – the majority of which are set nationally. Following submission, applications are reviewed and will be validated if they include appropriate specified supporting information, and the Council has received the correct fees. Thereafter, further processing can take place to consider the suitability of the proposals.

### Objective

The objective of this audit was to provide assurance that there are adequate systems in place to control fee income in respect of both Planning and Building Standards and that they are being complied with.

### Assurance

In general, fee income is being adequately controlled through application of the Service procedures. Most payments reviewed were correct, in line with the scale of development / work planned and had been recorded on the system.

### Findings and Recommendations

There are comprehensive procedures in place, and the Council's website provides clear guidance on the process to be followed by applicants, and the amount of fees to be paid.

The Council has limited scope to amend fees as most are set nationally. Locally set fees and charges are agreed annually as part of the Council's budget setting process. Details were not available to demonstrate how the fees had been determined and benchmarked. A recommendation graded Significant within audited area was made to document and retain workings in respect of fee reviews.

A sample of 40 applications and 10 refunds was reviewed, and in all cases, the appropriate paperwork and system records were in place. In most cases fees were determined correctly, based on the information submitted by the applicant or their agent. However, in two cases, figures (e.g. site or floor area) included in the application form varied from that shown on the accompanying plans, and this had not been identified and highlighted in advance of the applications being further processed. A recommendation graded Significant within audited area was made to ensure fees are correctly calculated and confirmed to supporting records.

In another case, changes to planned work resulted in a reduction in the fee, but records supporting the change were limited. A recommendation graded Significant within audited area was made to ensure supporting records which affect fees are



retained.

There is currently minor variation in practice for recording receipt references on the system, which makes matching payments with applications after they have been processed more difficult. A recommendation graded Significant within audited area was made to ensure payment receipts are consistently recorded on the system.

There is no routine reconciliation between expected income due as recorded on the system, and income received and recorded on the financial system. There are controls in place to reduce the risk of applications being validated without the fee being paid. A recommendation graded Important within audited area was made to implement periodic reconciliations to provide more comprehensive assurance over this income.

#### Management Response

The Service has agreed to retain workings of future fee reviews.

Processes are largely governed by national requirements, which are reflected in the national portal used to record applications and payments. This means there is no flexibility to adjust system elements of the process. However, various local procedural changes will be implemented to improve the consistency of information recorded and retained on the system, and to introduce and record a secondary check of non-standard fee calculations – to ensure these are correct and confirmed against submitted documentation / plans.

Improvements to management controls, in addition to existing system controls, reduce the risk of income not being recorded accurately, and the Service will work with Finance to carry out a reconciliation.

## **11. INTRODUCTION**

### **Planning / Development Management**

- 11.1 The aim of Aberdeen City Council's Strategic Place Planning Service is to ensure that all proposals for development are of a high placemaking quality, supporting the partnership vision that 'Aberdeen is a place where all people can prosper'. Development in the city is directed by the policies, proposals, guidance and planning advice in the Aberdeen Local Development Plan and a Business Charter promise is in place that planning applications will be progressed and determined in a resource efficient manner.
- 11.2 Express planning permission is required for the carrying out of building, engineering, mining, or other operations in, on, over or under land, or the making of any material change in the use of any buildings or other land unless it does not fall within the 'meaning of development' in the Town and Country Planning (Scotland) Act 1997, as amended, or it is 'permitted development'.
- 11.3 Applications for Planning Permission can be submitted online via the national Scottish Planning portal. Applications should be accompanied by payment of the appropriate fees – the majority of which are set nationally. Submission of an application for Planning permission does not exempt an applicant from obtaining any other permissions which may be required, for example Building Warrant, or from the Owner.
- 11.4 Following submission, applications are reviewed and will be validated if they include the appropriate supporting information to meet legal requirements and the Council has received the correct fee. Thereafter, further processing can take place to confirm the suitability of the proposed development and make recommendations in respect of determining the outcome. Decisions may be made under delegated powers to specified officers or referred to Committee under specified circumstances.

### **Building Standards**

- 11.5 The purpose of Building Standards is to ensure that building work on both new and existing buildings meet reasonable standards. The intention of the standards is to: Secure the health, safety welfare and convenience of persons in and around buildings; Further the conservation of fuel and power; and further the achievement of sustainable development.
- 11.6 Aberdeen City Council fulfils two roles in this context: Firstly as verifier to protect the public interest where applications for building warrant to construct, alter, extend, convert, provide services, fittings, or equipment to buildings, or demolish buildings have been or are about to be made. And secondly to enforce building legislation in respect of building work carried out without approval and to ensure public safety in respect of dangerous and defective buildings through enforcement processes.
- 11.7 A Building Warrant is the permission which is required before starting "building" work. Building covers nearly all building activities including alterations, conversions, and demolition work. There are some exceptions which are listed fully in the Building Standards (Scotland) Regulations and associated technical handbooks. Submission of an application for Building Warrant does not exempt an applicant from obtaining any other permissions which may be required, for example Planning Permission, or from the Owner.
- 11.8 Applications for Building Warrants can be submitted online via the national eBuilding Standards portal. Applications should be accompanied by payment of the appropriate fees – the majority of which are set nationally.

- 11.9 Following submission, applications are reviewed and will be validated if they include the appropriate supporting information, and the Council has received the correct fee. Thereafter, further processing can take place to confirm the suitability of the proposals and the work carried out.

**Audit Work**

- 11.10 The objective of this audit was to provide assurance that there are adequate systems in place to control fee income in respect of both Planning and Building Standards and that they are being complied with.
- 11.11 The factual accuracy of this report and action to be taken regarding the recommendations made have been agreed with David Dunne, Chief Officer – Strategic Place Planning, and Pauline Wilkinson, Business Manager.

## 12. FINDINGS AND RECOMMENDATIONS

### 12.1 Written Policies and Procedures

- 12.1.1 There are comprehensive procedures in place, and the Council's website provides clear guidance on the process to be followed by applicants, and the amount of fees to be paid. Contact details for the Development Management and Building Standards teams are listed so that further advice can be obtained if required.
- 12.1.2 Fees, rates, and scales are clearly set out on the website. The majority are set by the Scottish Government and were last updated in 2017. Where fees are set by the Council, including e.g. copying charges, advertising fees, section 50 certification, and a recently introduced pre-application review service, these are subject to periodic review and benchmarking, which was last completed in 2019 and is due to be updated in 2021/22. Changes to fees are approved as part of the Council's budget setting process.
- 12.1.3 Public advertisements are required for specified types of planning application. The Town and Country Planning (Charges for Publication of Notices) (Scotland) Regulations 2009 [17] provide for the recovery from the applicant of costs of publicising planning applications. These regulations require that the cost of publication of a notice be divided among the applications to which the notice relates. The Service has noted that in common with most Scottish local authorities Aberdeen City charge a fixed amount that is reviewed every year to try and set an advert fee that when multiplied up by the number of fees equates as far as possible to the estimated total fee take for the year. The Service considers that adjusting each fee to match the actual cost of advertising in each instance would require a disproportionate level of administration.
- 12.1.4 Internal Audit requested supporting calculations demonstrating that all Council-determined fees had been set based on appropriate information – e.g. to cover the cost of the estimated level of activity, and suitable benchmarking comparators. Review details were not available. Whilst the Service provided assurance that these reviews had taken place, retaining supporting information would enhance the process and aid comparison for future years' reviews, and assist in demonstrating that the relevant Regulations have been complied with.

#### **Recommendation**

The Service should document and retain workings in respect of its fee reviews.

#### **Service Response / Action**

Agreed. The Service will retain the working of any fee reviews.

#### **Implementation Date**

March 2022

#### **Responsible Officer**

Technical Team  
Leader (Applications)

#### **Grading**

Significant within audited area

- 12.1.5 Not all fees are included in the Service's list of fees published on the website. Section 50 premises certification fees are listed on the relevant application form instead. Where information is recorded separately there is an increased risk documentation and practice may not be aligned, particularly if fees change.

#### **Recommendation**

The Service should ensure fee information on the public website is comprehensive

#### **Service Response / Action**

Agreed. The Service will add information to the Building Standards fee page of the website.

<b><u>Implementation Date</u></b> March 2022	<b><u>Responsible Officer</u></b> Technical Officer (Applications)	<b><u>Grading</u></b> Important within audited area
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- 12.1.6 Payments can be made following an application being submitted via the online planning portal, using the Council's separate web payments portal. This lists a variety of fees and payments which can be paid online. Users must select the relevant transaction type (e.g. planning application, building warrant) enter their details and input the amount of fee they are paying - based on an e-planning fee calculator for which a link is provided. Fees are all correctly displayed on the website and can be calculated and paid using this method.
- 12.1.7 Internal Audit noted that the Council's online payments portal planning payment option omitted a field for the planning application reference. Whilst the relevant application can be matched by officers from other details including applicant name and site address, including an option to provide the application reference (as is available for building warrant payments) would make it easier to match payments to applications.

<b><u>Recommendation</u></b> The Service should consider updating the payments portal to provide applicants with the facility to enter the planning application reference number.		
<b><u>Service Response / Action</u></b> Agreed. The Service has considered this and determined that it would not be of benefit. Due to the way application references are generated, and the use of agents, applicants for planning permission will not always have the reference to hand when making payment. Requiring the reference number could delay payment as a result. Payments are being matched efficiently using the existing data.		
<b><u>Implementation Date</u></b> Implemented	<b><u>Responsible Officer</u></b> Technical Team Leader (Applications)	<b><u>Grading</u></b> Important within audited area

- 12.1.8 When a Planning Application or Building Warrant request is received, it is sent to the Development Management and Building Standards technical team to review the application to ensure it is valid and to calculate the fees due. Applications should only be validated if they include all relevant information and are accompanied with payment of the appropriate fees.
- 12.1.9 Applicants have 10 days (planning) & 42 days (building warrant) within which to complete payment of the associated fees and are reminded within this period that the application cannot be progressed until the fee is received and may be withdrawn if it is not concluded. System reports are run to identify overdue payments and cancel the applications where required.
- 12.1.10 Applications are processed via the e-portal, which is a national system used by all local authorities, and which can be accessed via the Council's website. This creates a record on the Council's matching planning and building standards management system. Paperwork / filing requirements are determined by the application and validation process, and this reflects the system setup. The Council uses the national planning and building standards portal therefore there is limited scope for local variation in practice.
- 12.1.11 The system is used to record fees due e.g. for particular types of application and for those based on e.g. site or floor areas, or valuations. There are exemptions and discounts available under certain specified circumstances. Fees are manually recalculated by the

validation team based on the application and supporting information to ensure they are accurate.

- 12.1.12 Payments are processed primarily using the Council's online payments portal. Some payments are made via BACS, for which additional processes are in place. Applications from other Council Services are paid via journal entry within the Council's financial system. The validation team checks daily for payments, which are then matched against applications on the Uniform casework system. As part of this, the income is coded to specific financial codes for Planning, Building Standards, and for different types of application / payments.
- 12.1.13 After validation, Officers from the Development Management and Building Standards teams review the applications against relevant standards and requirements prior to recommending their approval, conditions, or rejection in line with the relevant national and local planning, development and building standards. Part of this review includes ensuring fees have been calculated correctly.
- 12.1.14 Refunds will sometimes be due if the agent or applicant has paid too much in error, their application is found to be eligible for a reduced or nil fee, or if it is withdrawn prior to validation, is time expired, or changed. Refunds are returned to the original payment method, with card transactions processed back through the online portal if the refund is identified within 6 months of the original payment. BACS refunds and those outside of the 6 month window in which card details are retained by the system, are processed through the Council's payments system, following receipt of written confirmation of supplier and bank details.

## **12.2 Planning Applications**

- 12.2.1 A sample of 20 planning applications, and 5 refunded planning fees was reviewed to ensure all appropriate paperwork had been received and fully completed prior to applications being validated and determined; and to ensure the correct fees had been calculated, paid, and recorded accurately on the system.
- 12.2.2 In all cases, the appropriate paperwork and system records were in place to show that an application had been submitted, and either contained the appropriate details or was returned to the applicant to obtain further detail prior to processing.
- 12.2.3 In all cases, the relevant forms and plans had been submitted before applications were validated and considered by the planning team. In a small number of cases, validation had been delayed pending receipt of further information, or the correct fee - demonstrating that applications are being checked, and where appropriate challenged, prior to validation.
- 12.2.4 In most cases fees were determined correctly, based on the information submitted by the applicant or their agent. However, in two cases figures (e.g. site or floor area) included in the application form varied from that shown on the accompanying plans, and this had not been identified and highlighted by the validation team in advance of the application being further processed.
- 12.2.5 In the first case, the applicant had submitted various plans of the site area and had selected a lower figure for use on the application form based on the individual parts of land on which aspects of the development was to be constructed rather than the whole site area as required. The Service had not compared the site area recorded on the plans with that stated on the application form. This resulted in an underpayment of £5,917. Where lower fees than required are accepted, this presents a risk that work will be done and the cost of dealing with an application will exceed the fees paid. Whilst there may be an opportunity for the Planning Officers dealing with the case to identify errors and seek

further payment later, this should be taking place prior to validation. It may be difficult to obtain payment later, particularly if it is considered unlikely that permission will be granted and therefore permission is not contingent on final payment being made.

- 12.2.6 In the second case, the applicant submitted plans which were in line with the floor area noted in the narrative description of the development included in the application form, but which were smaller than the floor area recorded in the relevant box on the application form. The Service had not compared the site area recorded on the plans with that stated on the application form. This resulted in an estimated overpayment of £802. Where higher than required fees are paid, the Service does not generally refund the difference. Whilst in this case it was the applicant's error, there is a potential reputational risk, and applicants may be discouraged from making further applications.
- 12.2.7 Whilst relevant information and documentation is held on the system, the calculation of fees is not typically recorded - therefore for particularly complex plans there may be less assurance that the fees are accurate, unless another officer re-calculates them. If there has been an error (e.g. incorrect figures are used, or a different set of plans) it may not be easily identified and corrected.
- 12.2.8 The Service indicated that in some cases the applicant's figures from the application form are used without further review or are confirmed with the applicant directly with no record maintained of this communication. This presents a risk that applicants might complete the application form using lower, incorrect, or rounded down figures, and that this may not be identified and corrected: resulting in a lower than required fee being submitted and accepted.

**Recommendation**

The Service should ensure all application fees are recalculated and confirmed against supporting records (e.g. scale plans) prior to validation, and that the method of calculation used is recorded on the system.

**Service Response / Action**

Agreed. There will be a change of procedure. The Validation team will check each other's non-standard fee calculations against submitted plans and record these on the notepad in Uniform with the date, initials, and workings.

All written procedures will be updated to reflect these changes.

**Implementation Date**

March 2022

**Responsible Officer**

Technical Team Leader  
(Applications)

**Grading**

Significant within audited  
area

- 12.2.9 Payments can be made online by debit / credit card to either the Council directly, or via the Scottish Planning Portal. Larger payments, typically those made by or on behalf of business applicants, are paid into the Council's bank account via BACS. Internal charges for Council planning applications are processed in the financial system by journal entry.
- 12.2.10 Income is largely processed via the web-pay / income management system. BACS income is reviewed when an applicant indicates a payment has been made, and this is matched to relevant applications, and journaled from the bank account to planning or building standards financial codes as required. In all cases the Service was able to produce documentation to demonstrate income had been correctly identified and matched to the relevant application. There is no specific record of authorisation - cases are transferred / reassigned between teams / officers as they progress through the various stages - i.e. it is system controlled and the details are saved within the system.

- 12.2.11 In all cases reviewed, fees had been paid prior to the application being validated, which comes before the content of the application is considered by Officers. However, validation is taking place prior to internal recharges (for Council Service Planning applications) being processed - at the point a journal entry is requested rather than after the relevant balances have been adjusted in the financial ledger system. Internal transactions present a lower risk; therefore no recommendation is being made here in this regard.
- 12.2.12 In all cases, payments had been recorded, and planning documentation being processed indicated the receipt of those payments. However, there is variation in how the receipt of income is cross-referenced in the system. The 'receipt number' field on the system is limited to 8 characters, whereas references from the income management system are typically 12 characters in length. A longer 'reference' field is often used instead, however it is not always used consistently. The Service does not have unique references for BACS payments, and varying references are used for internal journal entries. Variation in recording will make it more difficult to find, and reconcile payments with specific applications, if required later.

**Recommendation**

The Service should ensure payment receipts are consistently recorded on the system.

**Service Response / Action**

Agreed.

The "Reference number" is automatically entered when a payment is made via ePortals, and the "Receipt" number is manually entered during payment reconciliation if payment is made via ACC's website (WebPay). The Service has no way of automating this for WebPay or BACS payments.

The reference and receipt field lengths are set by IDOX. The Service cannot change them but will suggest an increase in length to this field to IDOX via the normal suggestion forum for their consideration in a future upgrade.

Change of procedure: the Service will enter WebPay and BACS payment references into the "Receipt" field. BACS payments will be assigned a unique Reference number on the corresponding recording spreadsheet, and this will be manually entered into the Receipt Number field in Uniform. There is no way for the Service to automate or link the entry of these. This ensures that references will be consistently in the same place on Uniform for both DM and BS.

All written procedures will be updated to reflect these changes.

**Implementation Date**

March 2022

**Responsible Officer**

Technical Team Leader  
(Applications)

**Grading**

Significant within audited  
area

- 12.2.13 There is no VAT on planning applications, and none had been charged or recorded. Advertising fees do however include VAT as they are effectively a recharge of costs incurred advertising planning applications (where this is required by the relevant regulations). Advertising fees have regularly been coded on the financial system as not subject to VAT, and then subsequently corrected through journal entry to reallocate the VAT element. Finance has confirmed that the fees had not been correctly set up for VAT on the income management system, and that this has now been corrected.
- 12.2.14 There are occasional journal adjustments required to move payments between Planning and Building Standards (3 within a sample of 25). This presents a small risk of error in



recording / financial information, but also demonstrates that these are being identified and adjusted as required.

- 12.2.15 Each of the 5 refunds reviewed had been appropriately calculated and paid. In most cases, refunds can be paid back to the original payment card through the Council's income management system - but this is only the case where payments were received using that system, and where refunds are processed within 6 months of the original payment. Where this is not the case, the Service contacts the applicant to request their bank details to process the payment. There is no further stage of verification, and the procedure does not state where the contact details should be taken from. This presents a risk that details from another source could be used, and a refund processed to the wrong account.

**Recommendation**

The Service should update refund procedures to enhance assurance over confirming bank details with the relevant applicants.

**Service Response / Action**

Agreed. The written procedure will be updated to include the checking method of details provided.

**Implementation Date**

March 2022

**Responsible Officer**

Technical Team Leader  
(Applications)

**Grading**

Important within audited  
area

- 12.2.16 There are no periodic reconciliations between the number and value of applications / warrants issued, and records of income in the financial ledger system. As noted at 2.2.12 above, records on the Planning / Building Standards system and in the financial system do not make it straightforward to reconcile the data - receipt numbers in the Planning / Building Standards system are stored in different formats and in different fields (receipt or reference) depending on the type of transaction and the officer inputting them; and whilst it is regularly noted on the accompanying paperwork, this data is not always included in the ledger description or reference fields. Advertising fees can be more difficult to reconcile since they are all charged the same fee. Without a reconciliation, there is a risk that applications may be processed without payment of the correct fee, and that this may not be identified and addressed.

- 12.2.17 The Service has however highlighted that management controls provide assurance over the completeness of income: Receipt of fees is normally recorded and allocated by a separate group of staff to those validating applications. The validation team then must check and record that the fees match the required application and value and cannot do so until fee receipt has been recorded on the system. The Development Management and Building Standards Managers meet monthly with Finance to review fee income and if there are discrepancies between expected and recorded income these are then investigated, though this does not currently include a full reconciliation. Taken together these reduce the risk of errors. A detailed reconciliation would however still be best practice to provide more comprehensive assurance over this income.

**Recommendation**

The Service should implement periodic reconciliations between the number and value of applications / warrants issued, and records of income in the financial system.

**Service Response / Action**

Agreed.

The Service will review options with Finance for reconciling fee income and if there are discrepancies between expected and recorded income these are then investigated.

<b><u>Implementation Date</u></b> April 2022	<b><u>Responsible Officer</u></b> Technical Team Leader (Applications)	<b><u>Grading</u></b> Important within audited area
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### 12.3 Building Warrant Applications

- 12.3.1 A sample of 20 building warrant applications, and 5 refunded application fees was reviewed to ensure all appropriate paperwork had been received and fully completed prior to applications being validated and determined; and to ensure the correct fees had been calculated, paid, and recorded accurately on the system.
- 12.3.2 Paperwork / filing requirements are determined by the application and validation process, and this reflects the system setup. The Service uses the national building standards portal, therefore there is limited scope for local variation in practice. Cases are transferred / reassigned between teams in the ACC backend of the system as they progress through the various stages.
- 12.3.3 In all cases, the appropriate paperwork was in place to show that an application had been submitted, and either contained the appropriate details or was returned to the applicant to obtain further detail prior to processing. In all cases, the relevant forms had been submitted before applications were validated and considered by the building standards team. And fees had been determined correctly, based on the information submitted by the applicant or their agent. In all cases reviewed, fees had been paid prior to the application being validated, which comes before the content of the application is considered by the Building Standards team.
- 12.3.4 Discounts are available where applicants have indicated on their application that design and / or construction certification will be provided. These discounts are applied at the application stage, but completion certificates can only be provided by the Service after this certification has been provided by the applicant, or the difference in fees paid.
- 12.3.5 In one case the valuation of the works, on which the cost of the Building Warrant is based, was reduced by £40,000 (£206.00 fee reduction). Whilst there are records of the change on the system, and letters have been generated for the applicant confirming one amount and then the other, there was no information supporting why the valuation had decreased. In the absence of supporting records, there is a risk that if values have been changed erroneously, a lower fee might be charged than required and this may not be identified and corrected. Whilst there may be an opportunity for the Building Standards Officers dealing with the case to identify errors and seek further payment, checks of supporting records should be taking place prior to validation.

<b><u>Recommendation</u></b> The Service should ensure supporting records are retained showing changes in building works valuation which impact on the level of fee charged.		
<b><u>Service Response / Action</u></b> Agreed. Change to procedure: Along with saving emails received and sent re cost of work changes to the DMS, details of the change will be recorded on the notepad in Uniform, to include date, details of change and persons initials.		
<b><u>Implementation Date</u></b> March 2022	<b><u>Responsible Officer</u></b> Technical Team Leader (Applications)	<b><u>Grading</u></b> Significant within audited area

- 12.3.6 Payments can be made online by debit / credit card to either the Council directly, or via the eBuilding Standards Portal. Larger payments, typically those made by or on behalf of business applicants, are paid via BACS. Internal charges for Council planning applications are processed in the financial system by journal entry.
- 12.3.7 Income is largely processed via the web-pay / income management system. BACS income is reviewed when indicated by the applicant, matched to relevant applications, and journaled from the bank account to financial codes as required. In all cases the Service was able to produce documentation to demonstrate income had been correctly identified and matched to the relevant application.
- 12.3.8 There is no VAT on building warrants, and none had been charged or recorded.
- 12.3.9 In all cases, payments had been recorded, and building standards documentation being processed indicated the receipt of those payments. However, as with planning fees, there is variation in how the receipt of income is cross-referenced in the system. As with planning fees, there are no periodic reconciliations, and the format and consistency of records are likely to make this difficult to implement. Recommendations have been made at 2.2.12 and 2.2.16 above.
- 12.3.10 A sample of 5 refunds was reviewed. Each had been appropriately calculated and paid. As with planning fees, the process for checking bank details presents potential risks. A recommendation has been made at 2.2.15 above.

**AUDITORS:**

J Dale  
C Harvey

## Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
<b>Major at a Corporate Level</b>	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the organisation.
<b>Major at a Service Level</b>	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
<b>Significant within audited area</b>	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
<b>Important within audited area</b>	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.



# Aberdeen City Council

Audit strategy  
Year ending 31 March 2022

For the Audit, Risk and Scrutiny Committee (ARSC) and the Controller of  
Audit 22 February 2022.

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## About this report

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's *Code of Audit Practice* ("the auditing Code").

This report is for the benefit of Aberdeen City Council and is made available to Audit Scotland and the Controller of Audit (together "the Beneficiaries"). This report has not been designed to be of benefit to anyone except the Beneficiaries. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Beneficiaries, even though we may have been aware that others might read this report. We have prepared this report for the benefit of the Beneficiaries alone.

Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the scoping and purpose section of this report.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the Beneficiaries) for any purpose or in any context. Any party other than the Beneficiaries that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Beneficiary's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Beneficiaries.

## Complaints

If at any time you would like to discuss with us how our services can be improved or if you have a complaint about them, you are invited to contact Michael Wilkie, who is the engagement leader for our services to Aberdeen City Council, telephone 0141 300 5890 email: [michael.wilkie@kpmg.co.uk](mailto:michael.wilkie@kpmg.co.uk) who will try to resolve your complaint. If your problem is not resolved, you should contact Hugh Harvie, our Head of Audit in Scotland, either by writing to him at Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EG or by telephoning 0131 527 6682 or email to [hugh.harvie@kpmg.co.uk](mailto:hugh.harvie@kpmg.co.uk). We will investigate any complaint promptly and do what we can to resolve the difficulties. After this, if you are still dissatisfied with how your complaint has been handled you can refer the matter to Fiona Kordiak, Audit Scotland, 4<sup>th</sup> Floor, 102 West Port, Edinburgh, EH3 9DN.

# Introduction

2021-22 is the sixth year of our external audit appointment to Aberdeen City Council (“the Council”), having been appointed by the Accounts Commission as auditor of the Council under the Local Government (Scotland) Act 1973 (“the Act”). The period of appointment is 2016-17 to 2021-22 inclusive, which was extended at the request of the Accounts Commission. The engagement leader will not exceed the five year maximum permitted for a UK Public Interest Entity (“UK-PIE”). Our appointment includes the audit of the Aberdeen City Council Charitable Trusts.

## Our planned work in 2021-22 will include:

- an audit of the financial statements and provision of an opinion on whether the financial statements:
  - give a true and fair view in accordance with the applicable law and the Code of Practice on Local Authority Accounting in the United Kingdom (“the 2020-21 Code”) of the state of the affairs of the Council and Group as at 31 March 2022 and of the income and expenditure of the Council and Group for the year then ended; and
  - have been prepared in accordance with IFRS as adopted by the European Union, as interpreted and adapted by the 2021-22 Code, the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.
- participation in the shared risk assessment as part of the local area network;
- completion of returns to Audit Scotland and grant claims;
- a review and assessment of the Council’s governance arrangements and review of the governance statement;
- a review of National Fraud Initiative arrangements;
- a review of arrangements for preparing and publishing statutory performance information; and
- contributing to the audit of wider scope and Best Value through performance of risk assessed work.

## How we deliver audit quality

Audit quality is at the core of everything we do at KPMG and we believe that it is not just about reaching the right opinion, but how we reach that opinion. We consider risks to the quality of our audit in our engagement risk assessment and planning discussions.

We define ‘audit quality’ as being the outcome when audits are:

- **Executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality controls** and
- All of our related activities are undertaken in an environment of the utmost level of **objectivity**, independence, **ethics** and **integrity**.

## Adding value

Throughout the audit, we will consider opportunities to add value and will conclude on this in our Annual Audit Report. We add value through:

- our experience, which brings insight and challenge;
- our tools and approach, which contribute to audit quality; and
- transparency and efficiency, which improves value for money.

# Introduction (continued)

## Our team

The team involved in the external audit has significant experience in the audit of local authorities. Michael and Matthew continue as engagement audit team of the Council. Their relevant contact details are provided on the back page of this report. The team is supported by specialists, all of whom work with a variety of local government and public sector bodies. Due to the Council's status as an UK-PIE, we are also required to include an engagement quality control reviewer.



**Michael Wilkie**  
Engagement leader – Audit  
Director



**Matthew Moore**  
Senior Manager

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## Timetable

Our work will be completed in four phases from November 2021 to November 2022. The timetable for the work is highlighted on page 30 of this report. We highlight a change in the timetable which is designed to ensure audit quality and appropriate time for governance and scrutiny of the draft financial statements. Following discussion with management we propose that the unaudited financial statements and audit update paper on key risks (audit testing being substantially progressed) will be presented in June 2022. The final audited accounts and audit conclusions to be considered in August/September 2022. This aligns the audit and issuance of unaudited accounts with the original ambition associated with Council's listed debt and desire that the unaudited accounts (when published for inspection) are not likely to be subject to material change.

Our key deliverables are this audit strategy document and the Annual Audit Report.





## Materiality

Group materiality for planning purposes is based on last year's expenditure and is set at £9.6 million, which equates to 1% of gross cost of services expenditure. We will review the level of materiality on receipt of draft accounts for 2021-22.

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. In line with the Audit Scotland Planning guidance this is £0.25 million.

Page six



## Audit risks

Those risks requiring specific audit attention and procedures to address the likelihood of a material financial statement error have been identified as:

- management override of controls fraud risk (assumed risk per ISA 240);
- fraud risk over expenditure recognition (assumed risk per Practice Note 10);
- retirement benefits – Gross Liabilities; and
- valuation of council dwellings, other land and buildings, surplus assets and investment properties.

Whilst not considered to be significant risks, we also include an other audit risks in respect of capital expenditure and the accounting treatment of Covid-19 grant income and spend.

We continue to consider that valuation of council dwellings, other land and buildings, surplus assets and investment properties and retirement benefits to have the greatest effect on the overall audit strategy, the allocation of resources in the audit and on directing the efforts of the engagement team. We anticipate reporting on these areas in our financial statements annual audit opinion.

Pages 7 to 16



## £ Financial statement audit

Our financial statements audit work follows a four stage audit process which is identified below. **Appendix three** provides more detail on the activities that this includes. This report concentrates on the audit planning stage of the financial statements audit.



There are a small number of changes to the Code of Practice on Local Council Accounting ("the Accounting Code") in 2021-22 with which the Council needs to comply, as set out on page 17.



## Wider scope and Best Value

Auditors are required to assess and provide conclusions in the Annual Audit Report in respect of four wider scope dimensions:

- financial sustainability;
- financial management;
- governance and transparency; and
- value for money.

We test wider scope areas where there are identified risks. We consider that there are wider scope risks in respect of the delivery of savings required to achieve a balanced budget given demand pressures as a result of Covid-19, and in respect of the delivery and success of large capital projects. We have not identified any wider scope financial statement level significant risks.

Pages 20 to 25

# Headlines (continued)

## Best Value

In June 2016, the Accounts Commission formally agreed the overall framework for the approach to auditing Best Value in councils. The framework introduced a five year approach to Best Value. Due to the extension in the audit contract 2021-22 represents year six of the Best Value plan for the Council during which we will consider the 4 audit dimensions outlined in the framework. We will follow up on the recommendations made in the Full Best Value report In 2020-21 and due to Covid 19 we will assess whether the Council have made the necessary arrangements for collecting, recording, and publishing the statutory performance information.

**Pages 20 to 25** provide more detail on our work over Best Value and wider scope areas.

## Subsidiaries

In addition to the Council we deem the Aberdeen City Integration Joint Board to be significant in the context of the group audit:

KPMG is auditor to the Aberdeen City Integration Joint Board.

**Appendix six** contains the group structure.

## Independence

In accordance with International Standards on Auditing (UK) ('ISA') 260 'Communication of audit matters with those charged with governance' and the FRC Ethical Standards, we are required to communicate to you all relationships between KPMG and the Group that may be reasonably thought to have bearing on our independence both:

- at the planning stage; and
- whenever significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place.

**Appendix two** contains our confirmation of independence and any other matters relevant to our independence.

Total fees charged by us for the period ended 31 March 2021 were communicated in our Annual Audit Report issued in September 2021. Total fees for 2021-22 will be presented in our Annual Audit Report issued on completion of the audit. The audit fee proposed for 2021-22 is £441,000 as set out on page 32.

## Quality

International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

Our Audit Quality Framework and KPMG Audit Manual comply with ISQC1. Our UK Senior Partner has ultimate responsibility for quality control. Operational responsibility is delegated to the Head of Quality & Head of Risk who set overall risk management and quality control policies. These are cascaded through our Head of Audit in Scotland and ultimately to Michael Wilkie as the Director leading delivery of services to the Council.

The nature of our services is such that we are subject to internal and external quality reviews. KPMG's annual financial statements include our transparency report which summarises the results of various quality reviews conducted over the course of each year.

We also provide Audit Scotland with details of how we comply with ISQC1 and an annual summary of our achievement of KPIs and quality results.

We welcome your comments or feedback related to this strategy and our service overall.

# Financial statements audit planning

## Materiality

We are required to plan our audit to determine with reasonable confidence whether or not the financial statements are free from material misstatement. An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. This therefore involves an assessment of the qualitative and quantitative nature of omissions and misstatements.

Generally, we would not consider differences in opinion in respect of areas of judgement to represent 'misstatements' unless the application of that judgement results in a financial amount falling outside of a range which we consider to be acceptable.

Materiality for planning purposes has been set at £9.5 million (10m 2020/21) for the Council's standalone accounts, and at £9.6 million (£10.3m 2020/21) for the group accounts, which in both cases equates to 1% percent of gross expenditure. We adjust gross expenditure for plant and property impairments by removing the impairments in year and adding a 5 year rolling average of revaluation movements in our materiality calculations. We also remove the Integration Joint Board expenditure from the calculation, as income and expenditure is grossed up for presentational purposes within the consolidated income and expenditure account.

We design our procedures to detect errors in specific accounts at a lower level of precision; performance materiality is £6.1 million for the standalone accounts and £6.2 million for the group accounts. This equates to 65% of Materiality (65% 2020/21) reflecting our experience of the Council.

### Reporting to the Audit, Risk and Scrutiny Committee

Under ISA 260 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 defines 'clearly trivial' as matters that are clearly inconsequential, taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

In the context of the Council, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.25 million.

If management has corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit, Risk and Scrutiny Committee to assist it in fulfilling its governance responsibilities.

### Group audit

We will report the following matters in the Annual Audit Report:

- deficiencies in the system of internal controls or instances of fraud which the subsidiary auditors identify;
- limitations on the group audit, for example, where the access to information may have been restricted; and
- instances where our evaluation of the work of the subsidiary auditors gives rise to concern about the quality of that auditor's work.



# Financial statements audit planning (continued)

**Our risk assessment draws upon our historic knowledge of the business, the industry and the wider economic environment in which Aberdeen City Council operates.**

We also use our regular meetings with senior officers to update our understanding and take input from component audit teams and internal audit reports.

COVID-19 is having a significant impact on the UK economy and has resulted in increased risk in a number of processes and services across the Council.

IFRS16 is being introduced from 1 April 2022, however there are disclosures required in the 2021-22 financial statements.

Due to the unprecedented levels of uncertainty there is an increased likelihood of significant risks emerging throughout the audit cycle that are not identified (or in existence) at the time we planned our audit. Where such items are identified we will amend our audit approach accordingly and communicate this to the Audit, Risk and Scrutiny Committee.

## Significant risks

- ① Valuation of council dwellings, other Land and Buildings, surplus assets and investment property. (KAM)
- ② Retirement benefit obligations – Gross Liabilities (KAM)
- ③ Fraud risk from expenditure recognition.
- ④ Fraud risk from management override of controls

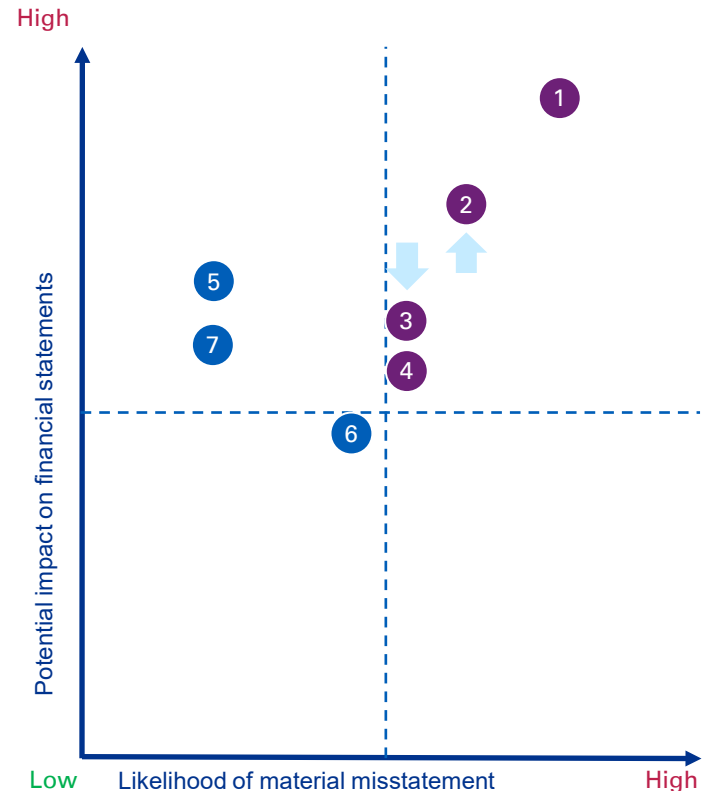
## Other audit risks

- ⑤ Capital expenditure
- ⑥ Covid-19 related grants
- ⑦ IFRS16 Transition

## KEY

- Significant financial statement audit risks
- Other audit risks

KAM - Key Audit Matter



# Financial statements audit planning (continued)



## Significant risks and other audit risks

In accordance with paragraph 19A of ISA 700, we are required to describe in our financial statements audit opinion those assessed risks of material misstatement which have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team. We have identified the valuation of council dwellings, other land and buildings, surplus assets and investment properties, and retirement benefits as the areas which we consider, at the planning stage of our audit, to have the greatest effect on our approach (Key Audit Matters – KAM) and on which we will report in our opinion in the financial statements. We will update this assessment in our ISA 260 report.

Significant risk	The risk	Planned response
<b>Financial statement risk</b>		
Fraud risk from management override of controls	<p>Management is typically in a position to perpetrate fraud owing to its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>This is an assumed risk per ISA 240.</p> <p>Strong oversight of finances by management, and reporting to those charged with governance, provides additional review of potential material misstatements caused by management override of controls.</p> <p>Our audit methodology incorporates the risk of management override as a default significant risk. We have not identified any specific additional risks of management override relating to the audit of the Council.</p> <p>We outline the respective responsibilities of KPMG and management in respect of fraud at <b>Appendices seven and eight.</b></p>	<p>Our audit methodology incorporates the risk of management override as a default significant risk. In line with our methodology, we will test the operating effectiveness of controls over journal entries and post closing adjustments.</p> <ul style="list-style-type: none"> <li>— We will evaluate the design and implementation and test the operating effectiveness of the controls in place for the approval of manual journals posted to the general ledger to ensure that they are appropriate.</li> <li>— We will analyse all journals through the year using data and analytics and focus our testing on those with a higher risk, such as journals impacting expenditure recognition, and significant risk areas.</li> <li>— We will evaluate the appropriateness of changes compared to the prior year to the methods and underlying assumptions used to prepare accounting estimates</li> <li>— We will review the appropriateness of the accounting for significant transactions that are outside the Council's normal course of business, or are otherwise unusual.</li> <li>— We will evaluate the design and implementation of the the controls in place for the identification of related party relationships and test the completeness of the related parties identified. We will verify that these have been appropriately disclosed within the financial statements.</li> </ul>

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# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Significant risk	The risk	Planned response
<b>Financial statement risk</b>		
Fraud risk over expenditure recognition	<p>Under ISA 240 there is a presumed risk that income may be misstated due to improper recognition of income. This requirement is modified by Practice Note 10, issued by the Financial Reporting Council, which states that auditors should also consider the risk that material misstatements may occur by the manipulation of expenditure recognition.</p> <p>We consider that there is not a risk of improper recognition of expenditure in respect of payroll costs, financing and investment expenditure, and depreciation. These costs are routine in nature and have limited risk of manipulation. As other operating expenditure is unlikely to be material, we also rebut the assumed risk in respect of this account.</p> <p>We have not rebutted the assumed risk in respect of the remaining expenditure accounts (£523 million) within the £1,148 million (in 2020-21) gross expenditure.</p> <p>The Council is currently projecting an overspend in year, funded by the use of the Covid19 reserves transfers created in 2020-21, providing a break even position to the general fund.</p> <p>The risk is for the expenditure in the months following month 9 reporting, including the year end processes and cut off. (The risk is the completeness, accuracy and existence of the expenditure).</p>	<ul style="list-style-type: none"> <li>— Comparison of the outturn with the in year budget monitoring, considering variances from budgeted reserves utilisation to actual utilisation.</li> <li>— Evaluate the design and implementation of controls specific to expenditure cut-off.</li> <li>— Testing of expenditure cut-off including a search for unrecorded liabilities.</li> <li>— Detailed testing of transactions focusing on the areas of greatest risk, including creditors, accruals and provisions to challenge completeness, accuracy and existence of these balances.</li> <li>— Review and challenge management in respect of cut-off arrangements and use of any de-minimis levels</li> <li>— Testing of journal entries in relation to expenditure for evidence of management bias.</li> </ul>

### Income recognition fraud risk

As above, ISA 240 requires us to consider if the fraud risk from revenue recognition is significant.

We consider that the Council's significant income streams, which include taxation and non-specific grant income are free of management judgement or estimation. We do not consider recognition of the remaining income sources to represent a significant risk for the Council as there are limited incentives and opportunities to manipulate the way income is recognised, and these are not likely to be materially inappropriate. We did not identify any such errors or manipulation in the prior year. We therefore rebut this risk and do not incorporate specific work into our audit plan in this area beyond our standard fraud procedures.

# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Significant risk	The risk	Planned response
<b>Financial statement risk</b>		
<p>Valuation of council dwellings, other land and buildings, surplus assets and investment properties</p> <p><b>(KAM)</b></p>	<p>The Accounting Code requires that where assets are subject to revaluation, their year end carrying value should reflect the appropriate fair value at that date. There is a significant risk over the valuation assertion due to material estimates included within the valuation.</p> <p>The Council has adopted a rolling revaluation model which sees all land and buildings revalued over a five year cycle.</p> <p>In 2021-22 the following category of assets will be subject to revaluation and we expect the movement to be material:</p> <ul style="list-style-type: none"> <li>— Swimming pools and sport centres;</li> <li>— Golf courses;</li> <li>— Community and Community Education centres;</li> <li>— Museums and Theatres;</li> <li>— Crematorium; and</li> <li>— Council Offices.</li> </ul> <p>Given the quantum of the carrying values and the inherent use of assumptions in their valuation, we consider there to be significant risk of misstatement.</p> <p>In addition to those assets revalued in year, the Council will have to evidence how it satisfies itself that the other assets not revalued in 2021-22 are not materially misstated, especially with the current impact of the Covid19 pandemic and the economic impact of inflationary pressures within the construction industry.</p>	<p>Our procedures include:</p> <p><b>Control design:</b></p> <ul style="list-style-type: none"> <li>— We will obtain an understanding of management’s involvement in the valuation process to assess if appropriate oversight has occurred.</li> <li>— We will evaluate the design and implementation of the controls relating to the valuation of the Council dwellings, other land and buildings, surplus assets and Investment Properties.</li> <li>— We will critically assess the approach that the Council has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach.</li> <li>— We will assess the risk of the valuation changing materially during the year, or between the date of valuation and the year end.</li> </ul> <p><b>Assessing valuer’s credentials:</b></p> <ul style="list-style-type: none"> <li>— We will critically assess the independence, professional qualifications, competence and experience of the Council valuer.</li> </ul> <p><b>Assessing methodology choice and benchmarking assumptions:</b></p> <ul style="list-style-type: none"> <li>— We will utilise our internal specialist to critically assess the methodology used by the valuer by considering whether the valuations are in accordance with the RICS Valuation Professional Standards ‘the Red Book’ and relevant accounting standards.</li> <li>— We will challenge the key assumptions upon which the valuations were based for a sample of properties, by making a comparison to our own assumption ranges derived from market data.</li> <li>— We will meet with the Council valuer to understand the assumptions and methodologies used in valuing the various assets revalued during 2021-22 and the market evidence used to support the assumptions.</li> </ul>
	Continued...	Continued...

# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Significant risk	The risk	Planned response
<b>Financial statement risk</b>		
Valuation of council dwellings, other land and buildings, surplus assets and investment properties (continued)	<p>Continued.....</p> <p>The Council also holds investment properties, which as at 31 March 2021 were valued at £192 million. These properties are subject to annual revaluation and similarly we consider there to be a risk of misstatement arising from the use of assumptions in the valuations.</p> <p>This includes significant assets such as Marischal Square development and the hotels and Energy centre at TECA site.</p> <p>The Covid19 pandemic has had a significant impact on the operation of P&amp;J Live, hotels and interest in Marischal Square accommodation and may impact on investment and surplus asset valuations generally.</p> <p>P&amp;J Live was classified as an operational asset (valued on the basis of depreciated cost), while the energy centre was classified as an investment property (valued at cost) in 2020-21, we have challenged management to continue to assess whether a market value can be determined.</p> <p>We understand that the Waste to Energy Plant will be completed in 2021-22 and management will need to document their judgements as to the classification of this asset, the basis of valuation, and the valuation itself.</p>	<p>Continued.....</p> <ul style="list-style-type: none"> <li>— We will challenge management’s assessment of why it considers that the land and buildings not revalued in 2021-22 are not materially misstated. We will consider if the assumptions are appropriate and if input data is in accordance with support/benchmarks.</li> </ul> <p><b>Input assessment</b></p> <ul style="list-style-type: none"> <li>— For a sample of properties we will agree the observable inputs used in the valuations, such as land size and floor space to information held by the Estates Department. For the sample we will agree rental income to the amounts invoiced.</li> </ul> <p><b>Disclosure assessment</b></p> <ul style="list-style-type: none"> <li>— We will critically assess the adequacy of the Council’s disclosures in relation to the judgement in relation to valuing properties.</li> </ul>

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# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Significant risk	The risk	Planned response
<b>Financial statement risk</b>		
Retirement benefits – Gross Liabilities (KAM)	<p>The gross pension liability (£1.6 billion as at 31 March 2021), represents a material element of the Council's balance sheet. The Council is an admitted body of North East Scotland Pension Fund, which had its last triennial valuation completed as at 31 March 2020.</p> <p>The impact of the triennial valuation will be felt in the contributions paid in 2021/22, however it will help to form the valuation as at 31 March 2022 using the roll forward basis.</p> <p>The calculation of the Local Government Pension Scheme liability requires the use of an actuarial methodology, the result of which is dependent upon a number of assumptions. These include both financial and demographic assumptions, such as the discount rate, inflation rates, mortality rates etc. These assumptions should reflect the profile of the Council's employees, and be based on appropriate data. The basis of the assumptions should also be derived on a consistent basis year to year.</p> <p>The Gross Liabilities at 31 March 2022 should now include an assessment of the liability due to the legal rulings for McCloud / GMP and Seargent.</p> <p>There is a risk that the assumptions and methodology used in the valuation of the Council's pension obligation are not reasonable. This could have a material impact on the net pension liability accounted for in the financial statements.</p>	<p>Our audit approach includes:</p> <p><b>Control design:</b></p> <ul style="list-style-type: none"> <li>Assess the design and implantation of controls over the provision of membership information to the actuary who uses it, together with the assumptions, to calculate the pension obligation.</li> </ul> <p><b>Benchmarking assumptions:</b></p> <ul style="list-style-type: none"> <li>Challenging, with the support of our own actuarial specialists, the key assumptions applied, being: the discount rate; inflation rate; and mortality/life expectancy against externally derived data.</li> <li>Challenging the rate of increase in pensionable salaries assumption, by comparing it to other evidence such as business and transformation plans and our understanding of Government and staff expectations.</li> </ul> <p><b>Management Expert:</b></p> <ul style="list-style-type: none"> <li>Evaluate the competency, objectivity of the scheme actuaries to confirm the qualifications and the basis for their calculations.</li> </ul> <p><b>Data Testing</b></p> <ul style="list-style-type: none"> <li>Agree the data provided by the council to the North East Scotland Pension Fund for use within the calculation of the scheme valuation</li> </ul> <p><b>Assessing transparency:</b></p> <ul style="list-style-type: none"> <li>Considering the adequacy of the disclosures in respect of the sensitivity of the liability to these assumptions.</li> <li>Assessing if the disclosures within the financial statements are in accordance with the Accounting Code's requirements.</li> </ul>

# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Other audit risks	Summary	Planned response
<b>Financial statement other audit risk</b>		
<p>Capital expenditure</p>	<p>The Council has a five year £1 billion capital plan which is focused around the city centre masterplan. This includes an initial budget of £214 million for 2021-22.</p> <p>The Pandemic has had an impact on the delivery of the planned capital program meaning a delay on some of the capital developments.</p> <p>Key projects in progress during 2021-22 include the Energy from Waste Plant construction, and affordable housing build.</p> <p>Due to the significance of this capital investment programme and complexity of some of the projects, we consider it to be an area of audit focus. This is in respect of ensuring that the classification of costs between operating and capital expenditure is appropriate and in respect of capturing all relevant costs and contributions.</p>	<p>Our audit approach includes:</p> <p><b>Control design:</b></p> <ul style="list-style-type: none"> <li>— Testing the design, implementation and operating effectiveness of controls over the capital projects.</li> <li>— Testing the design, implementation and operating effectiveness of controls in respect of the review of costs allocated to capital and revenue projects.</li> </ul> <p><b>Tests of detail:</b></p> <ul style="list-style-type: none"> <li>— Use of substantive sampling methods to evaluate the appropriateness of capital or revenue accounting classification by reference to supporting documentation.</li> <li>— Assessing a sample of items allocated to revenue expenditure to determine whether they are correctly classified.</li> <li>— Review and corroborate to supporting audit evidence of manual journals.</li> </ul>

# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Other audit risk	Summary	Planned response
<b>Financial statement other audit risk</b>		
<p>Covid-19 related grants</p>	<p>As part of the ongoing economic support provided by the Scottish government, the Council has provided ongoing support by operating various grant type schemes for industries and people within the Council region. The Council received in 2020-21 £53m in Grants where they were acting as Agent on top of any funding they received for themselves.</p> <p>CIPFA/LASAAC issued guidance in May 2021 on Accounting for Coronavirus Grants / Funding streams. A further addendum to this guidance has been issued on Protective Personal Protection (PPE) stocks.</p> <p>This guidance provided detailed guidance as to how to account for the specific grants, with the Council acting as either the 'agent' or 'principal' with associated income and expenditure to third parties either primarily excluded or included in the Council's balances respectively.</p> <p>In addition, due to the complexity, development of guidance and relative inexperience of administering the schemes, there is an element of risk of fraud and error in respect of payments made and disclosure.</p>	<p>Our audit approach, dependant on any guidance issued, may include:</p> <p><b>Inquiry and understanding:</b></p> <ul style="list-style-type: none"> <li>– Inquiring of Officers how the various grants are processed and controlled through the responsible departments.</li> <li>– Requesting management to provide a summary of schemes, their nature, volume and value of payments.</li> <li>– Understanding the controls in place to mitigate the risk of fraudulent claims against the support grants and schemes.</li> </ul> <p><b>Control design:</b></p> <ul style="list-style-type: none"> <li>– Testing the design and operating effectiveness of controls in awarding grants and reliefs, where they exist.</li> </ul> <p><b>Tests of detail:</b></p> <ul style="list-style-type: none"> <li>– Challenging the judgement of whether to account for various schemes with the Council as 'agent' or 'principal'.</li> <li>– Assessing a sample of items awarded to determine whether grants or reliefs have been appropriately awarded and recorded in line with guidance issued.</li> <li>– Assessing whether any accruals, provisions or prepayments have been appropriately made in respect of guidance and the 2021-22 Code.</li> </ul>

# Financial statements audit planning (continued)



## Significant risks and other audit risks (continued)

Other audit risk	Summary	Planned response
<b>Financial statement other audit risk</b>		
IFRS 16 Transition	<p>From 2022-23, IFRS 16 <i>Leases</i> supersedes IAS 17 <i>Leases</i>. IFRS 16 introduces a single lessee accounting model. The Council will be more likely to account for operating leases in a similar way to the current IAS 17 treatment for finance leases. A large volume of leases which are currently accounted for as operating leases will become financial leases and will be recognised within the Council's balance sheet.</p> <p>These changes are significant and the Council has started to prepare in advance, particularly where the 2021-22 balances will form the comparatives in future accounts.</p>	As part of the 2021-22 audit, we will consider the Council's arrangements for preparing to transition to IFRS 16.

## Accounting framework update

The Accounting Code is revised each year, incorporating selected changes to the underlying International Financial Reporting Standards ('IFRS').

The key accounting changes in the 2020-21 edition of the Accounting Code include:

- Confirmation of the arrangement for the endorsement of standards arising because of United Kingdom's withdrawal from the European Union;
- Confirmation of the accounting arrangements for the Dedicated Schools Grant as a consequence of the issue of the Local Authorities (Capital Finance and Accounting (England) (Amendment) Regulations 2020;
- Amendments to Section 3.3 (Accounting Policies, Changes in Accounting Estimates and Error) to confirm (but not introduce) the adaptation in Section 3.3 and Appendix C of the Accounting Code for standards issued but not yet adopted;
- Augmentations to section 3.4 (Presentation of Financial Statements) for the reporting of estimation uncertainty;
- Amendments to Section 7.1 (introduction etc) to confirm the replacement of IPSAS29 *Financial Instruments: Recognition and Measurement* with IPSAS 41 *Financial Instruments*;
- Confirmation in Sections 7.2 (Subsequent Measurement of Financial Assets and Financial Liabilities) and 7.3 (Financial Instruments – Disclosure and Presentation Requirements) of the reporting requirements of interest rate benchmark reform;
- Confirmation in Appendix C (Changes in Accounting Policies: Disclosures in the 2020/21 and 2021/22 Financial Statements) of the transitional reporting requirements of the new standards introduced in the 2021/22 Code;

- Confirmation in Appendix D (New or Amended Standards Introduced to the 2021/22 Code) of the new standards introduced to the 2021/22 Code; and
- An appendix to the Accounting Code is included setting out the changes agreed by CIPFA/LASAAC in relation to the adoption of IFRS16, which is expected to be deferred to the 2022/23 Code and will apply from 1 April 2022

## Controls testing

In respect of the financial statements, we identify the constituent account balances and significant classes of transactions and focus our work on identified risks. Determining the most effective balance of internal controls and substantive audit testing enables us to ensure the audit process runs smoothly and with the minimum disruption to the Council's finance team.

During the 2021-22 audit we will follow-up on management's progress in implementing the agreed recommendations. We will also report any new findings arising from our work in 2021-22.

# Other matters (continued)

## Bond accounting

We considered the accounting for the £370 million bond to be a significant risk in the 2016-17 audit, being the year of issuance. In 2021-22 we do not consider it to be a significant risk, consistent with 2020-21. For 2021-22 management will update factual RPI movements to the 28 February 2022 measurement date (which determines the bond principal outstanding and interest payable) and will accrue for the month of March 2022 using factual RPI movements, which will be available when the accounts are prepared.

Management will also estimate future RPI movements in order to complete accounts disclosures and to facilitate long-term budgeting.

The Council must comply with the conditions of the Bond Trust Deed, which are not unusual for such financial instruments. We will obtain management's support for the compliance during the final audit.

The bondholders could seek repayment of the bond principal in certain circumstances. One such circumstance is if the Council's credit rating (as assessed by Moody's) is downgraded such that it is three notches or more below that of UK sovereign debt. The Council's credit rating is rated as "stable". We would consider the impact to any revisions to credit rating relative to UK sovereign debt.

## Internal audit

International Standard on Auditing (UK and Ireland) 610: *Considering the work of internal audit* requires us to:

- consider the activities of internal audit and their effect, if any, on external audit procedures;
- obtain an understanding of internal audit activities to assist in planning the audit and developing an effective audit approach;
- perform a preliminary assessment of the internal audit function when it appears that internal audit is relevant to our audit of the financial statements in specific audit areas; and
- evaluate and test the work of internal audit, where use is made of that work, in order to confirm its adequacy for our purposes.

We will continue liaison with internal audit and update our understanding of its approach and conclusions where relevant. The general programme of work will be reviewed for significant issues to support our work in assessing the statement of internal control.

## Group audit considerations

Appendix six sets out our understanding of the Group structure and nature of each associated entity.

We conduct our audit of the Group in accordance with International Standard on Auditing 600 ("ISA 600") *Using the work of another auditor*.

# Other matters (continued)

## Covid-19: Audit implications

We report our assessment of the impact of Covid-19 on our planned audit scope, timing, materiality, audit procedures, and fees.

- The planned scope and timing of our audit has not changed significantly from the prior year to respond to any assessed risks of material misstatement.
- Given the rapidly changing environment, the scope and timing of our audit may need to be modified further to respond to new events or changing conditions. If we make significant changes, then we will communicate these to you. We anticipate considering management's assessment of the treatment, value and number of claims or disbursements of various government grants and funding streams which are new and associated with Covid-19.
- Materiality for the financial statements as a whole has been considered against increased demand and expenditure required to maintain service delivery, against the increased inherent risk due to remote working.
- Due to the rapidly evolving situation, determining whether subsequent events should be reflected (adjusting) vs. disclosed (non-adjusting) in the financial statements may require significant judgement, and more subsequent events may be identified.
- Our audit procedures will be adjusted to respond to any increased risks of material misstatement, and we highlight the risk of potential delays to the completion of our audit to enable us to obtain sufficient appropriate evidence to support our audit opinion.
- We do not anticipate any changes to our procedures or risk assessment in respect of the Council's ability to continue as a going concern.

# Wider scope and Best Value

## Approach

We are required to assess and provide conclusions in the Annual Audit Report in respect of four wider scope dimensions: financial sustainability; financial management; governance and transparency; and value for money. We set out below an overview of our approach to wider scope and Best Value requirements of our annual audit. We provide on pages 22 to 25 our risk assessment in respect of these areas. We will provide narrative on these and other areas in the Annual Audit Report where relevant.

### Risk assessment

We consider the relevance and significance of the potential business risks faced by local authorities, and other risks that apply specifically to the Council. These are the significant operational and financial risks in achieving statutory functions and objectives, which are relevant to auditors' responsibilities under the auditing *Code of Audit Practice*.

In doing so we consider:

- The Council's own assessment of the risks it faces, and its arrangements to manage and address its risks.
- Evidence gained from previous audit work, including the response to that work.
- The work of other inspectorates and review agencies, through the Local Area Network ('LAN') which is established for each Council.

The LAN brings together local scrutiny representatives in a systematic way to agree a shared risk assessment. Michael Wilkie is the LAN lead for the shared risk assessment process for the Council.

For 2021-22 there is no expected LAN meeting or activity. Audit Scotland have collated the scrutiny plans of partners, available on its website. [Scrutiny improvement | Audit Scotland \(audit-scotland.gov.uk\)](#)



### Linkages with other audit work

There is a degree of overlap between the work we do as part of the wider scope and Best Value audit and our financial statements audit. For example, our financial statements audit includes an assessment and testing of the Council's organisational control environment, many aspects of which are relevant to our wider scope and Best Value audit responsibilities.

We have always sought to avoid duplication of audit effort by integrating our financial statements and wider scope and Best Value work, and this will continue. We consider information gathered through the shared risk assessment and the Audit Commission's five strategic priorities when planning and conducting our work.





# Wider scope and Best Value (continued)

## Approach (continued)

### Identification of significant risks

The auditing Code identifies a matter as significant *'if, in the auditor's professional view, it is reasonable to conclude that the matter would be of interest to the audited body or the wider public. Significance has both qualitative and quantitative aspects.'*

If we identify significant wider scope and Best Value risks, we will highlight the risk to the Council and consider the most appropriate audit response in each case, including:

- Considering the results of work by the Council, inspectorates and other review agencies.
- Carrying out local risk-based work to form a view on the adequacy of the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources.



### Concluding on wider scope and Best Value

At the conclusion of the wider scope and Best Value audit we will consider the results of the work undertaken and assess the assurance obtained against each of the wider scope audit dimensions and Best Value, regarding the adequacy of the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources.

If any issues are identified that may be significant to this assessment, and in particular if there are issues that indicate we may need to consider qualifying our wider scope and Best Value conclusion, we will discuss these with management as soon as possible. Such issues will also be considered more widely as part of KPMG's quality control processes, to help ensure the consistency of auditors' decisions.



### Reporting

We have completed our initial wider scope and Best Value risk assessment and have not identified any significant risks, as noted on the next page. We will update our assessment throughout the year and should any issues present themselves we will report them in our Annual Audit Report.

We will report on the results of the wider scope and Best Value audit through our Annual Audit Report. This will summarise any specific matters arising, and the basis for our overall conclusion.



# Wider scope and Best Value (continued)

## Risk assessment

We have not identified wider scope significant risks relevant to the Council. We include in the following tables areas of focus and their impact on the audit approach. In summary we consider that the following are key areas of focus:

- Delivery of transformation, income generation and efficiencies to meet the financial sustainability challenges within the local authority environment.
- Progress of significant capital projects and the plans for their use. The Council is further investing in the City through the various capital programme boards (Asset Management, City Centre Masterplan, Energy, Housing and Transportation).
- Audit Scotland highlighted two areas which may represent significant risks to all bodies and we reference these in the relevant wider scope sections: EU withdrawal; and Fraud and Corruption in procurement function.

Our year five Best Value work will consider specifically on Partnership Working and Empowering Communities and we will provide narrative in the Annual Audit Report. We will also co-ordinate the Best Value Assurance Report alongside the wider scope of audit to ensure consistency.

Wider scope area	Why	Audit approach
<b>Financial sustainability and financial management</b>	<p>Financial sustainability looks forward to the medium and longer term to consider whether the Council is planning effectively to continue to deliver its services or the way in which they should be delivered.</p> <p>Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.</p> <p><b>Areas of focus:</b></p> <p><a href="#">Delivery of balanced budget over the medium term.</a></p> <p>In March 2021, management identified a savings need of £30.4 million, required to deliver a balanced budget and meet the needs-led pressures in services for 2021-22.</p> <p>The Covid-19 pandemic has continued to impact on the in year financial management with a £1.5m contingency budget being added to the 2021/22 budget, delegated to decide on its use to the Chief Officer – Finance. The Q2 reported position was forecasting a £12.8million deficit fully funded from Covid 19 reserves that were created as at 31 March 2021, resulting in a balanced position for the year to 31 March 2022.</p> <p>The conditions outlined by Scottish Government within the Local Government Settlement for 2021-22 are included within the above budget and forecast.</p> <p>Continued.....</p>	<ul style="list-style-type: none"> <li>— We will consider the Council's financial plans and its ability to adapt to the changing landscape in local government funding. This will involve consideration of the 2021-22 budget and longer term financial plans from 2022-23 and beyond, including sensitivity analysis and bond repayment/RPI assumptions.</li> <li>— We will review any Council plans to use the Scottish Government's relaxation of financial regulations due to the Covid 19 Pandemic, assessing if it is in accordance with legislation.</li> <li>— We will review the progress of the delivery of the required savings to meet the balanced budgets.</li> </ul>

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# Wider scope and Best Value (continued)

## Risk assessment (continued)

Wider scope area	Why	Audit approach
<p><b>Financial sustainability and financial management</b> (continued)</p>	<p><b>Capital Programme</b></p> <p>The Council has been delivering against the 2016 Strategic Infrastructure Plan over recent years and this is now nearing completion, with the majority of projects either underway or completed.</p> <p>The pandemic has impacted on progress on the capital programme during 2020/21 and reprofiling spend was needed for the 2021/22 Capital Programme resulting in an agreed General Fund Capital Programme of £250million and a Housing Revenue Account capital programme of £147million in 2021/22</p> <p>The Quarter two monitoring report is showing that the estimated spend for the year will be again impacted and the general fund capital spend is forecasted at £158million. The HRA capital forecast is the complete HRA programme of £147million.</p>	<ul style="list-style-type: none"> <li>— We will review the progress of key capital programmes.</li> <li>— We will consider the income and expenditure assumptions and compare to the business case assumptions approved by the Council. We will consider the impact of variances, should they exist, on the Council's future budgets.</li> </ul>

# Wider scope and Best Value (continued)

## Risk assessment (continued)

Wider scope area	Why	Audit approach
<p><b>Governance and transparency</b></p>	<p>Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.</p> <p>The Council has continued to review and enhance its governance arrangements.</p> <p>Audit Scotland planning guidance requires us to consider the following matters which are potential risks to all Public Sector bodies.</p>	<ul style="list-style-type: none"> <li>– We will consider the Council's governance arrangements, their appropriateness and their robustness.</li> <li>– We will consider the effectiveness of scrutiny and governance arrangements, by evaluating the challenge and transparency of the reporting of financial and performance information.</li> </ul>

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# Wider scope and Best Value (continued)

## Risk assessment (continued)

Wider scope area	Why	Audit approach
<b>Value for money</b>	Value for money is concerned with how effectively resources are used to provide services.  We have not identified specific value for money risks.	<ul style="list-style-type: none"><li>— We will specifically consider statutory performance indicators, performance reporting and arrangements to provide for continuous improvement.</li><li>— In the context of the Council's capital plan and procurement procedures, we will consider the arrangements to provide for value for money.</li></ul>



# Appendices

# Mandated communications with the Audit, Risk and Scrutiny Committee

Matters to be communicated	Link to audit, risk and scrutiny committee papers
Independence and our quality procedures ISA 260.	<ul style="list-style-type: none"> <li>■ See next page</li> </ul>
The general approach and overall scope of the audit, including levels of materiality, fraud and engagement letter ISA 260.	<ul style="list-style-type: none"> <li>■ Main body of this paper</li> </ul>
<ul style="list-style-type: none"> <li>■ Disagreement with management about matters that, individually or in aggregate, could be significant to the entity's financial statements or the auditor's report, and their resolution (PCAOB).</li> </ul>	<ul style="list-style-type: none"> <li>■ In the event of such matters of significance we would expect to communicate with the Audit Risk and Scrutiny Committee throughout the year.</li> <li>■ Formal reporting will be included in our ISA 260 report for the Audit, Risk and Scrutiny Committee meeting, which focuses on the financial statements.</li> </ul>
<ul style="list-style-type: none"> <li>■ Significant difficulties we encountered during the audit.</li> </ul>	
<ul style="list-style-type: none"> <li>■ Significant matters discussed, or subject to correspondence, with management (ISA 260).</li> </ul>	
<ul style="list-style-type: none"> <li>■ The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements (ISA 260 and ISA 540).</li> </ul>	
<ul style="list-style-type: none"> <li>■ Our views about the qualitative aspects of the entity's accounting and financial reporting.</li> </ul>	
<ul style="list-style-type: none"> <li>■ How we plan to identify, assess and obtain sufficient appropriate evidence regarding the risks of material misstatement of the financial statements due to fraud and to implement appropriate responses to fraud or suspected fraud identified during the audit. (ISA 240)</li> </ul>	
<ul style="list-style-type: none"> <li>■ Audit adjustments, whether or not recorded by the entity, that have, or could have, a material effect on its financial statements. We will request you to correct uncorrected misstatements (including disclosure misstatements) (ISA 450).</li> </ul>	
<ul style="list-style-type: none"> <li>■ The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the entity's financial statements (ISA 570).</li> </ul>	
<ul style="list-style-type: none"> <li>■ Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern (ISA 570).</li> </ul>	
<ul style="list-style-type: none"> <li>■ Expected modifications to the auditor's report (ISA 705).</li> </ul>	
<ul style="list-style-type: none"> <li>■ Related party transactions that are not appropriately disclosed (ISA 550)</li> </ul>	

# Auditor independence

## Assessment of our objectivity and independence as auditor of Aberdeen City Council

Professional ethical standards require us to provide to you at the planning stage of the audit a written disclosure of relationships (including the provision of non-audit services) that bear on KPMG LLP's objectivity and independence, the threats to KPMG LLP's independence that these create, any safeguards that have been put in place and why they address such threats, together with any other information necessary to enable KPMG LLP's objectivity and independence to be assessed.

This letter is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non-audit services; and
- Independence and objectivity considerations relating to other matters.

### General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP partners, Audit Directors and staff annually confirm their compliance with our ethics and independence policies and procedures. Our ethics and independence policies and procedures are fully consistent with the requirements of the FRC Ethical Standard. As a result we have underlying safeguards in place to maintain independence through:

- Instilling professional values
- Communications
- Internal accountability
- Risk management
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

### Independence and objectivity considerations relating to the provision of non-audit services

We have considered the fees charged by us to the Council and its affiliates for professional services provided by us during the reporting period. Total fees charged by us for the year ended 31 March 2021 and planned for the year ended 31 March 2022 are as follows:

Services provided to the Council and its group in respect of:	2021-22 continuing (incl VAT) £	2020-21 (incl VAT) £
Audit of the financial statements	263,730	264,230
Audit of subsidiaries (Charitable Trusts)	10,000	9,000
<b>Total audit services</b>	<b>273,730</b>	<b>273,230</b>
<b>Other non-audit services</b>		
Total non-audit services	-	-
<b>Total</b>	<b>273,730</b>	<b>273,230</b>

The FRC Ethical Standard caps fees for permissible non-audit services (excluding those services required by law or regulation in any year at 70% of the average audit fee over the three preceding financial years.

We can confirm there are no planned non-audit fees for 2021-22.

Under the FRC's Revised Ethical Standard, no new tax contingent fees for listed entities can be entered into after 17 June 2016. We confirm that no new contingent fees for tax services have been entered into for Aberdeen City Council since that date.

All non-audit services require audit committee or equivalent approval. We will seek approval in advance of any such services being proposed

We are appointed by the Accounts Commission via Audit Scotland as external auditor of Aberdeen City Council Charitable Trusts and Aberdeen City Integration Joint Board.



# Auditor independence (continued)

## **Independence and objectivity considerations relating to other matters**

There are no other matters that, in our professional judgement, bear on our independence which need to be disclosed to the Audit, Risk and Scrutiny Committee.

KPMG LLP has relocated its office to a Council-owned property, which it rents on an arms-length commercial terms basis.

## **Confirmation of audit independence**

We confirm that as of the date of this letter, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the partner and audit staff is not impaired.

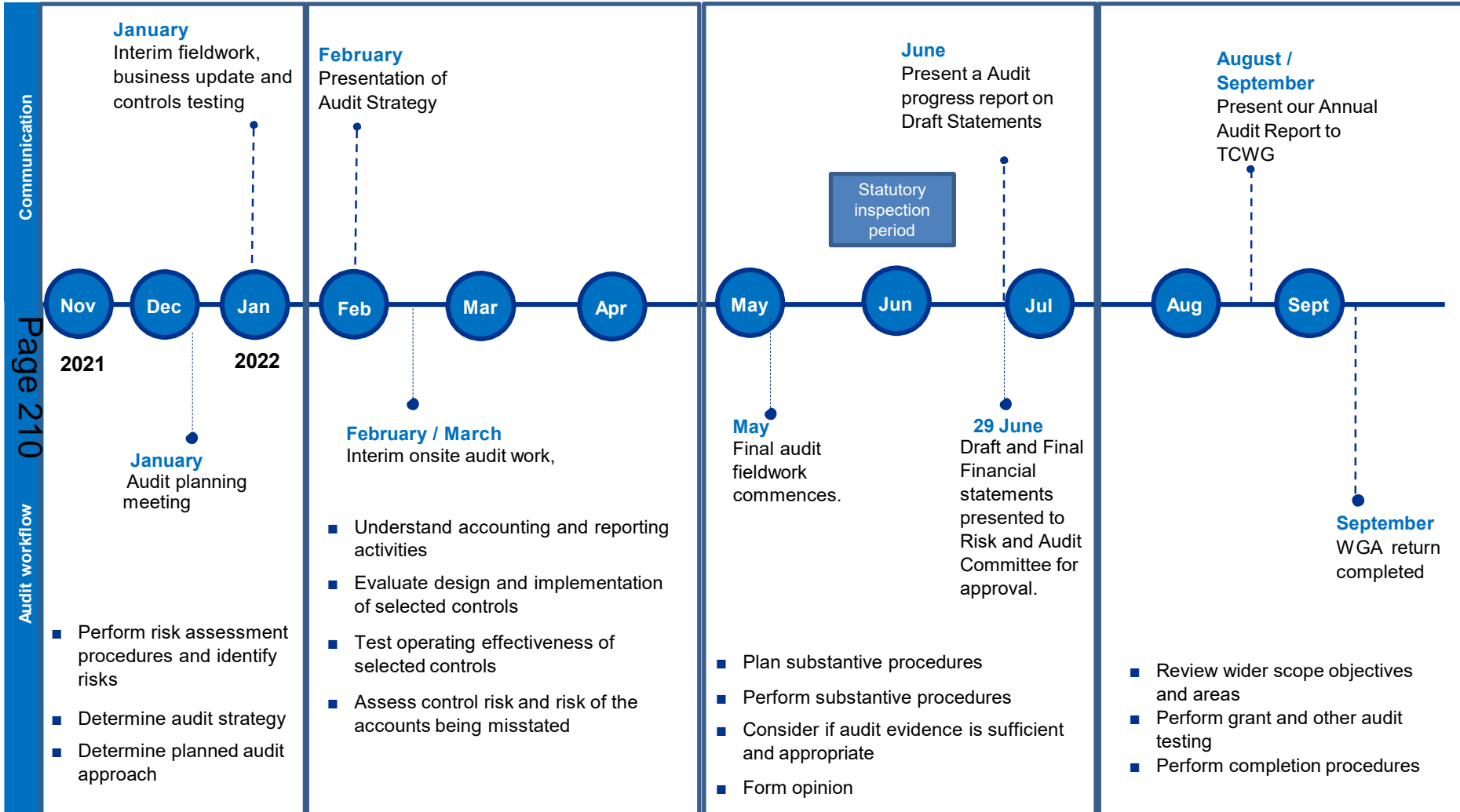
This report is intended solely for the information of the audit, risk and scrutiny committee and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

Yours faithfully

*KPMG LLP*

# Timeline



## Audit outputs

Output	Description	Report date
<b>Audit strategy</b>	Our strategy for the external audit of the Council and its group, including significant risk and audit focus areas.	For 22 February 2022 ARSC meeting
<b>Independent auditor's report</b>	Our opinion on the Council's financial statements	For the Risk and Audit Committee to be arranged in August / September
<b>Annual audit report</b>	We summarise our findings from our work during the year, including in respect of wider scope areas.	For the Risk and Audit Committee to be arranged in August / September - deadline 31 October 2022
<b>NFI report</b>	We report on the Council's actions to investigate and follow-up NFI matches.	By 28 February 2022
<b>Whole of Government Accounts</b>	We report on the pack prepared for consolidation and preparation of the Whole of Government Accounts.	By 28 September 2022
<b>Audit reports on other returns</b>	We will report on the following returns: <ul style="list-style-type: none"> <li>- Current issues return.</li> <li>- Technical database.</li> <li>- Fraud returns.</li> </ul>	January, March, August and October 2022 May and August 2022 February, May and August 2022
<b>Grant claim audits</b>	We provide an opinion on: <ul style="list-style-type: none"> <li>- Education Maintenance Allowance, Housing Benefit, and Non domestic rates</li> </ul>	To submit by: July 2022, November 2022 and October 2022

## Fees

An expected fee is calculated by Audit Scotland to each entity within its remit. This expected fee is made up of four elements:

- Auditor remuneration
- Pooled costs
- Contribution to Audit Scotland's Performance Audit and Best Value team
- Contribution to Audit Scotland costs

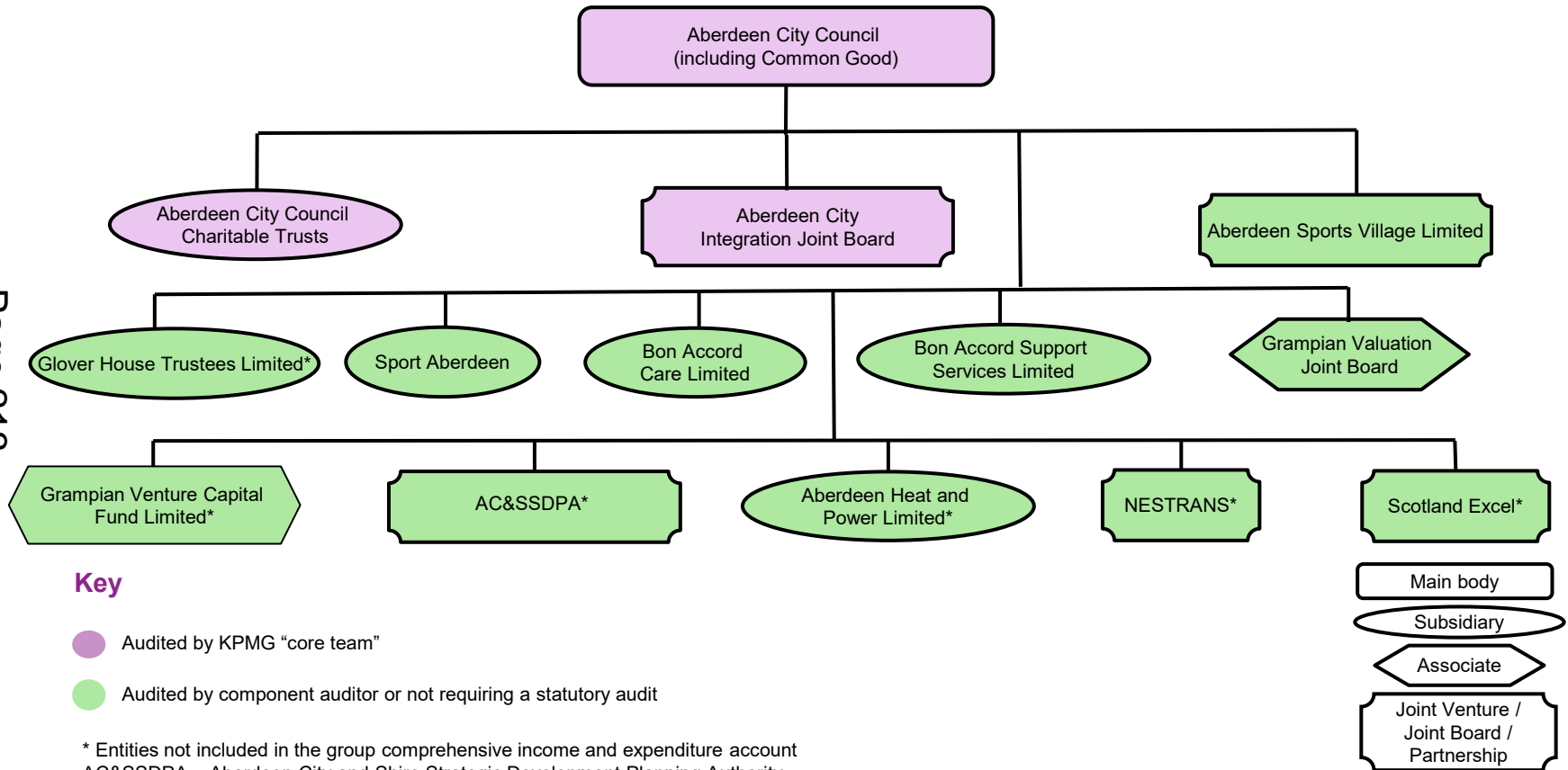
The expected fee for each body assumes that it has sound governance arrangements in place and operating effectively throughout the year, prepares comprehensive and accurate draft accounts and meets the agreed timetable for the audit.

Should we be required to undertake significant additional audit work in respect of any of the areas of audit focus or other matters arise, we will discuss with management the impact of this on our proposed fee.

	2021-22 £ (incl VAT)	2020-21 (incl VAT)
Auditor remuneration	263,730	264,230
Pooled costs	27,490	24,560
Contribution to PABV	136,320	136,010
Contribution to Audit Scotland costs	14,080	14,200
<b>Total Council audit fee</b>	<b>441,620</b>	<b>439,000</b>
Audit of Aberdeen City Council Charitable Trusts	10,000	9,000
<b>Total fee</b>	<b>451,620</b>	<b>448,000</b>

# Group financial statements

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# Responsibility in relation to fraud

We are required to consider fraud and the impact that this has on our audit approach. We will update our risk assessment throughout the audit process and adapt our approach accordingly.

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## Management responsibilities

- Adopt sound accounting policies.
- With oversight from those charged with governance, establish and maintain internal control, including controls to prevent, deter and detect fraud.
- Establish proper tone/culture/ethics.
- Require periodic confirmation by employees of their responsibilities.
- Take appropriate action in response to actual, suspected or alleged fraud.
- Disclose to audit, risk and scrutiny committee and auditors:
  - any significant deficiencies in internal controls.
  - any fraud involving those with a significant role in internal controls.

## KPMG’s identification of fraud risk factors

- Review of accounting policies.
- Results of analytical procedures.
- Procedures to identify fraud risk factors.
- Discussion amongst engagement personnel.
- Enquiries of management, to audit, risk and scrutiny committee, and others.
- Evaluate broad programmes and controls that prevent, deter, and detect fraud.

## KPMG’s response to identified fraud risk factors

- Accounting policy assessment.
- Evaluate design of mitigating controls.
- Test effectiveness of controls.
- Address management override of controls.
- Perform substantive audit procedures.
- Evaluate all audit evidence.
- Communicate to to audit, risk and scrutiny committee and management.

## KPMG’s identified fraud risk factors

- Whilst we consider the risk of fraud at the financial statement level to be low for the Council, we will monitor the following areas throughout the year and adapt our audit approach accordingly.
- Revenue recognition
  - Cash
  - Procurement
  - Management control override
  - Assessment of the impact of identified fraud.

# Audit Scotland code of audit practice – responsibility of auditors and management

## Responsibilities of management

### Financial statements

Audited bodies must prepare an annual report and accounts containing financial statements and other related reports. They have responsibility for:

- preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation;
- maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their financial statements and related reports disclosures;
- ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate Council;
- maintaining proper accounting records; and
- preparing and publishing, along with their financial statements, an annual governance statement, management commentary (or equivalent) and a remuneration report that are consistent with the disclosures made in the financial statements. Management commentary should be fair, balanced and understandable and also clearly address the longer- term financial sustainability of the body.

Further, it is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

### Prevention and detection of fraud and irregularities

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and also to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

# Audit Scotland code of audit practice – responsibility of auditors and management

<b>Responsibilities of management</b>
<b>Corporate governance arrangements</b>
Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including Audit Committees or equivalent) in monitoring these arrangements.
<b>Financial position</b>
Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to: <ul style="list-style-type: none"> <li>■ such financial monitoring and reporting arrangements as may be specified;</li> <li>■ compliance with any statutory financial requirements and achievement of financial targets;</li> <li>■ balances and reserves, including strategies about levels and their future use;</li> <li>■ how they plan to deal with uncertainty in the medium and longer term; and</li> <li>■ the impact of planned future policies and foreseeable developments on their financial position.</li> </ul>
<b>Best Value, use of resources and performance</b>
The Scottish Public Finance Manual sets out that accountable officers appointed by the Principal Accountable Officer for the Scottish Administration have a specific responsibility to ensure that arrangements have been made to secure best value.



# Audit Scotland code of audit practice – responsibility of auditors and management

## Responsibilities of auditors

### Appointed auditor responsibilities

Auditor responsibilities are derived from statute, this Code, International Standards on Auditing (UK and Ireland), professional requirements and best practice and cover their responsibilities when auditing financial statements and when discharging their wider scope responsibilities. These are to:

- undertake statutory duties, and comply with professional engagement and ethical standards;
- provide an opinion on audited bodies' financial statements and, where appropriate, the regularity of transactions;
- review and report on, as appropriate, other information such as annual governance statements, management commentaries, remuneration reports, grant claims and whole of government returns;
- notify the Auditor General when circumstances indicate that a statutory report may be required;
- participate in arrangements to cooperate and coordinate with other scrutiny bodies (local government sector only);
- demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the audited bodies:
  - effectiveness of performance management arrangements in driving economy, efficiency and effectiveness in the use of public money and assets;
  - suitability and effectiveness of corporate governance arrangements; and
  - financial position and arrangements for securing financial sustainability.

Weaknesses or risks identified by auditors are only those which have come to their attention during their normal audit work in accordance with the auditing Code, and may not be all that exist. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.










# Audit Scotland code of audit practice – responsibility of auditors and management

<b>Responsibilities of auditors</b>
<b>General principles</b>
This Code is designed such that adherence to it will result in an audit that exhibits these principles.
<b>Independent</b>
When undertaking audit work all auditors should be, and should be seen to be, independent. This means auditors should be objective, impartial and comply fully with the Financial Reporting Council’s (FRC) ethical standards and any relevant professional or statutory guidance. Auditors will report in public and make recommendations on what they find without being influenced by fear or favour.
<b>Proportionate and risk based</b>
Audit work should be proportionate and risk based. Auditors need to exercise professional scepticism and demonstrate that they understand the environment in which public policy and services operate. Work undertaken should be tailored to the circumstances of the audit and the audit risks identified. Audit findings and judgements made must be supported by appropriate levels of evidence and explanations. Auditors will draw on public bodies’ self-assessment and self-evaluation evidence when assessing and identifying audit risk.
<b>Quality focused</b>
Auditors should ensure that audits are conducted in a manner that will demonstrate that the relevant ethical and professional standards are complied with and that there are appropriate quality-control arrangements in place as required by statute and professional standards.

# Audit Scotland code of audit practice - responsibility of auditors and management

<b>Responsibilities of auditors</b>	
<b>Coordinated and integrated</b>	
	It is important that auditors coordinate their work with internal audit, Audit Scotland, other external auditors and relevant scrutiny bodies to recognise the increasing integration of service delivery and partnership working within the public sector. This would help secure value for money by removing unnecessary duplication and also provide a clear programme of scrutiny activity for audited bodies.
<b>Public focused</b>	
	The work undertaken by external audit is carried out for the public, including their elected representatives, and in its interest. The use of public money means that public audit must be planned and undertaken from a wider perspective than in the private sector and include aspects of public stewardship and best value. It will also recognise that public bodies may operate and deliver services through partnerships, arm's-length external organisations (ALEOs) or other forms of joint working with other public, private or third sector bodies.
<b>Transparent</b>	
	Auditors, when planning and reporting their work, should be clear about what, why and how they audit. To support transparency the main audit outputs should be of relevance to the public and focus on the significant issues arising from the audit.
<b>Adds value</b>	
	It is important that auditors recognise the implications of their audit work, including their wider scope responsibilities, and that they clearly demonstrate that they add value or have an impact in the work that they do. This means that public audit should provide clear judgements and conclusions on how well the audited body has discharged its responsibilities and how well they have demonstrated the effectiveness of their arrangements. Auditors should make appropriate and proportionate recommendations for improvement where significant risks are identified.

# Additional planning communications for UK-PIEs

Type	Response
<b>Our declaration of independence</b>	 No matters to report. The engagement team has complied with relevant ethical requirements regarding independence.
<b>Key audit partner(s)</b>	 We have identified the key audit partner at page 3 in our Audit Strategy.
<b>Independence of external experts engaged by KPMG and non-KPMG auditors</b>	 We have not engaged external experts for the performance of aspects of our audit.
<b>Communications with audit committee and management</b>	 We have described the nature, frequency and extent of communication with the audit committee and management at page 26 above.
<b>Scope and timing of the audit</b>	 We have described the scope and timing of the audit within this report.
<b>Audit methodology</b>	 Our audit responses to identified risks are described from page 7 of this report.
<b>Valuation methods</b>	 We will report the valuation methods applied to the items in the financial statements and the impact of any changes.
<b>Going concern assessment</b>	 There are no significant matters affecting the entity's ability to continue as a going concern.
<b>Requested explanations and documents</b>	 We will report on whether requested explanations and documents were provided by management.

Type	Response
<b>Materiality</b>	 Quantitative materiality applied to the audit of the financial statements as a whole and materiality for balances/disclosures affected by qualitative factors is set out at page 6 in our Audit Strategy.
<b>Non-compliance with laws and regulation or articles of association</b>	 We will report on whether actual or suspected non-compliance with laws and regulation or articles of association were identified during the audit.
<b>Significant deficiencies in internal control</b>	 We will report on all significant deficiencies and whether they have been resolved by management.
<b>Significant difficulties</b>	 We will report on any significant difficulties encountered during the audit.  We will report on significant matters arising from the audit that were discussed, or subject to correspondence, with management.  We will report on matters that are significant to the oversight of the financial reporting process.
<b>Non-KPMG component auditors</b>	 We are not planning to rely on any non-KPMG auditors in 2020-21.
<b>Management's approach to consolidation</b>	 We will report on whether management's approach to consolidation is consistent with IFRS.

It is mandatory for all UK PIEs to tender the audit contract at least every 10 years and rotate auditors at least every 20 years. The Accounts Commission appoints auditors to each local authority for a period of five years, with a tender exercise conducted in late 2021 following a one year extension.

# FRC's areas of focus



The areas of focus from the FRC's Annual Review of Corporate Reporting 2018/19 along with four thematic reviews issued in 2019 should be considered for reporting in the current financial period. Further improvements and candid disclosures in corporate reporting are called for to address matters of increasing concern to stakeholders as well as enhancing public trust. The FRC suggests lack of disclosures on key and emerging issues implies that management is unaware of their potential impact, is not managing the issues effectively or is being opaque. While these are written based on company annual reports many of the themes are also applicable for the Trust's accounts.

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<p><b>Narrative reporting</b></p>	<p>The FRC expects the information included in the strategic report to provide quality communication with shareholders and other stakeholders regarding a range of environmental, social and governance issues, including climate risk, as well as a balanced and comprehensive analysis of the development and performance of the Trust's business during the financial year.</p> <p>In times of uncertainty investors look for greater transparency in reporting to inform decision making and so careful disclosure is expected in areas exposed to heightened levels of risk such as going concern, Brexit and all areas of material estimation uncertainty.</p>
<p><b>Brexit</b></p>	<p>Improvements in disclosures have seen companies highlighting a range of specific risks which varied by industry. The FRC noted that they should also identify mitigating action that had been taken and disclosures in this area would continue to be monitored.</p>
<p><b>Alternative Performance Measures (APMs)</b></p>	<p>The FRC still finds deficiencies in identifying and reconciling APMs to audited numbers from the primary financial statements, absent or unclear definitions of APMs and explanations of why certain amounts were excluded from adjusted measures, when they appear to be part of the normal business. The FRC's existing checklist set out in its APM thematic review issued in 2017 continues to be its benchmark.</p>
<p><b>Significant accounting Judgements</b></p>	<p>Several cases of insufficient disclosures where a particular judgment had a significant impact on reporting were found, including complex cases relating to consolidation judgment and the question of control over another entity. The FRC expects disclosures of judgment demonstrating full understanding of the rights and obligations arising from the relevant arrangements distinguishing between substantive and protective rights.</p>
<p><b>Significant estimates</b></p>	<p>The FRC continues to focus on disclosure of significant estimates to give clearer insight into possible future material changes in balance sheet values over the twelve months ahead. Disclosures regarding the sensitivity of changing assumptions and range of possible outcomes are expected.</p>

# FRC's areas of focus



<p><b>Reporting on cash</b></p>	<p>The FRC continues to identify basis errors involving misclassification of cash flows between operating, investing and financing activities many of which inflate operating cash flows. There is a concern these errors are not being picked up during quality testing.</p>
<p><b>Supplier financing arrangements</b></p>	<p>The FRC still believe many companies are not providing relevant information about this type of arrangement, including why they are being used and the extent of their dependency.</p>
<p><b>IFRS 16 leases</b></p>	<p>Expectations for the new standard include a clear explanation of the impact of transition and the practical expedients taken, a reconciliation between the previous IAS 17 commitment and IFRS 16 liability along with details of the key judgments applied. APMs will need to address the inconsistencies as a result of comparatives information not being restated.</p>
<p><b>Non-financial assets</b></p>	<p>The FRC will expect disclosures to explain circumstances leading to an impairment, how CGUs have been derived, significant judgment applied, and that the disclosures requirements of IAS 36 and IAS 1.125. 2019/20 specific issues include the effect of Brexit, and/or other political-macro economic risks, the impact of climate change and environmental impact and the effect of IFRS 16.</p>
<p><b>Financial instruments</b></p>	<p>For corporates, the focus will continue on the application of the ECL requirements to contract balances, lease receivables and intercompany loan assets, credit risk disclosures, key assumptions and sensitivity analysis of ECL when ECLs are identified as a source of significant estimation uncertainty.</p>
<p><b>Revenue</b></p>	<p>The FRC expects improvements in the description of the specific nature of performance obligations, and when are such obligations met (over time or at a point in time), Trust-specific disclosures of significant judgements, as well as consistency between the financial statement disclosures and other information (i.e.: strategic report).</p>



The contacts at KPMG in connection with this report are:

Michael Wilkie

*Director*

Tel: 0141 300 5890

[michael.wilkie@kpmg.co.uk](mailto:michael.wilkie@kpmg.co.uk)

Matthew Moore

*Senior Manager*

Tel: 0113 231 3663

[matthew.moore@kpmg.co.uk](mailto:matthew.moore@kpmg.co.uk)

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## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit, Risk & Scrutiny
<b>DATE</b>	22 February 2022
<b>REPORT TITLE</b>	Use of Investigatory Powers – Annual Report
<b>REPORT NUMBER</b>	COM/22/038
<b>DIRECTOR</b>	Gale Beattie- Director of Commissioning
<b>CHIEF OFFICER</b>	Fraser Bell – Chief Officer
<b>REPORT AUTHOR</b>	Jess Anderson
<b>TERMS OF REFERENCE</b>	5.2 and 6.4

### 1. PURPOSE OF REPORT

- 1.1 It is recommended as good practice, under paragraph 4.43 of the Scottish Government’s Code of Practice for Covert Surveillance and Property interference, that elected members consider a statement on the Council’s Use of Investigatory Powers policy and statistical information on relevant activity on an annual basis. This report relates only to surveillance powers under RIPSAs as the Council is not yet acquiring Communications Data. It provides an overview of RIPSAs compliance, progress made in 2021 and sets the workplan for 2022.

### 2. RECOMMENDATION(S)

That the Committee resolves to: -

- 2.1 Note the report

### 3. BACKGROUND

- 3.1 The Council has powers under the Regulation of Investigatory Powers (Scotland) Act 2000 (RIPSAs), and Investigatory Powers Act 2016 (IPA) to use different investigatory techniques. RIPSAs provides a legal framework for covert surveillance by public authorities, an independent inspection regime to monitor these activities and sets out a process for the authorisation of covert surveillance by designated officers, for the duration of that authorisation and for the review, renewal or termination of authorisations. The IPA permits the Council to acquire Communications Data for a lawful purpose. Communications data is the way in which, and by what method, a person or thing communicates with another person or thing. The IPA sets out the manner and process by which Communications data can be obtained and this is supported by the Home Office’s Communications Data Code of Practice. This report relates to activity under RIPSAs and in particular the use of;

1. Directed Surveillance (is covert surveillance in places other than residential premises or private vehicles); and

2. the use of a Covert Human Intelligence Source (the use of an undercover officer).

3.2 This Annual review pulls together an analysis of surveillance activity over 2021 (1 January – 31 December 2021) and provides members with a more detailed overview of developments in RIPSAs compliance since the last Annual Report in February 2021<sup>1</sup>. The role of this Committee is to monitor compliance with the Policy to ensure that it is being used consistently and that that it remains fit for purpose.

### **APPLICATIONS FOR COVERT SURVEILLANCE**

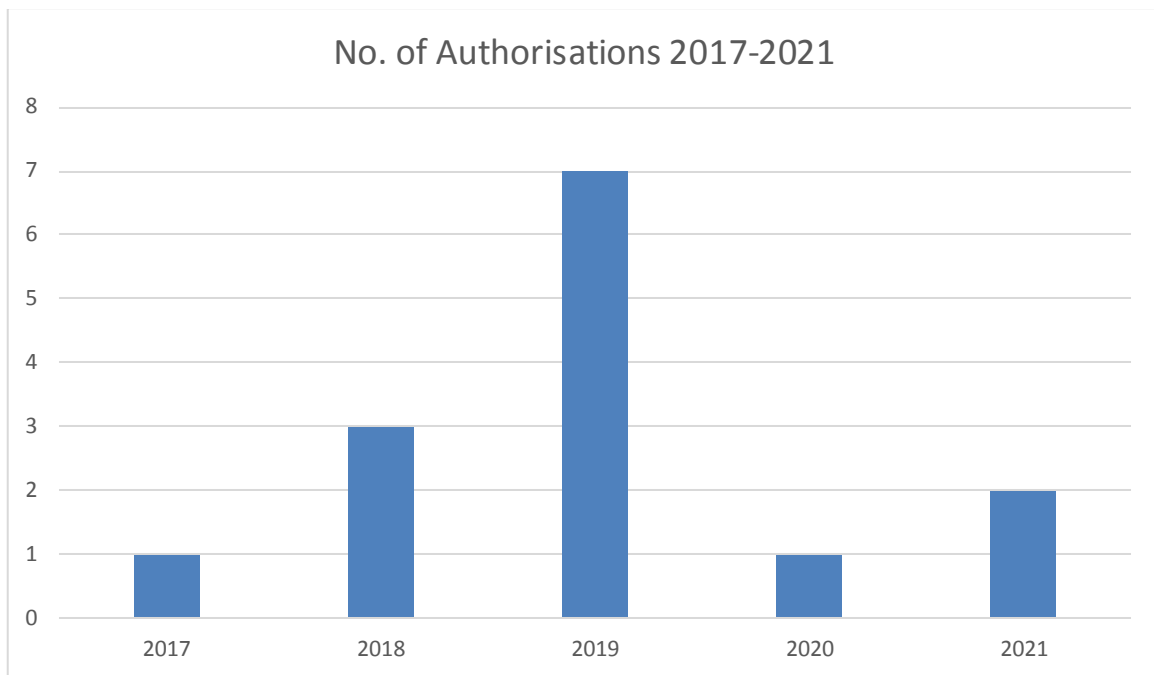
3.3 During 2021, there were two Directed Surveillance authorisations, one in Q1 and the other in Q3. As reported at the time these were in relation to allegations of the selling of counterfeit goods and blue badge fraud from the Operations and Protections and Finance Clusters respectively. There were no further authorisations under RIPSAs in 2021.

3.4 The graph below shows the numbers of applications authorised by year, since 2017. Members will note that there was only 1 application in 2017 similar to 2020. Members will see there was a rise in authorisations in 2019 with applications predominantly from Trading Standards, with part of this directly relating to a change in guidance around test purchases such that a Directed Surveillance application was necessary.

3.5 While enforcement activity continued in 2020 and 2021, the Services who would normally use RIPSAs to carry out test purchases were unable to do so due to lockdown measures and restrictions on social distancing and so the number of authorisations granted naturally fell. Not only that, services like Trading Standards and Environmental Health were working together throughout the pandemic, supporting compliance with the emerging and changing Coronavirus legislation to ensure safe practices were being adhered to across the city. Despite a reduction in the number of authorisations granted, the use of covert surveillance has remained a necessary investigatory tool.

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<sup>1</sup> Item 12 - [Agenda for Audit, Risk and Scrutiny Committee on Wednesday, 24th February, 2021, 2.00 pm \(aberdeencity.gov.uk\)](https://www.aberdeencity.gov.uk/agenda)



3.6 As previously reported the two authorisations were cancelled within the statutory timescales and in accordance with the Policy and associated procedure. This approach continues to be supported by the Investigatory Powers Commissioner.

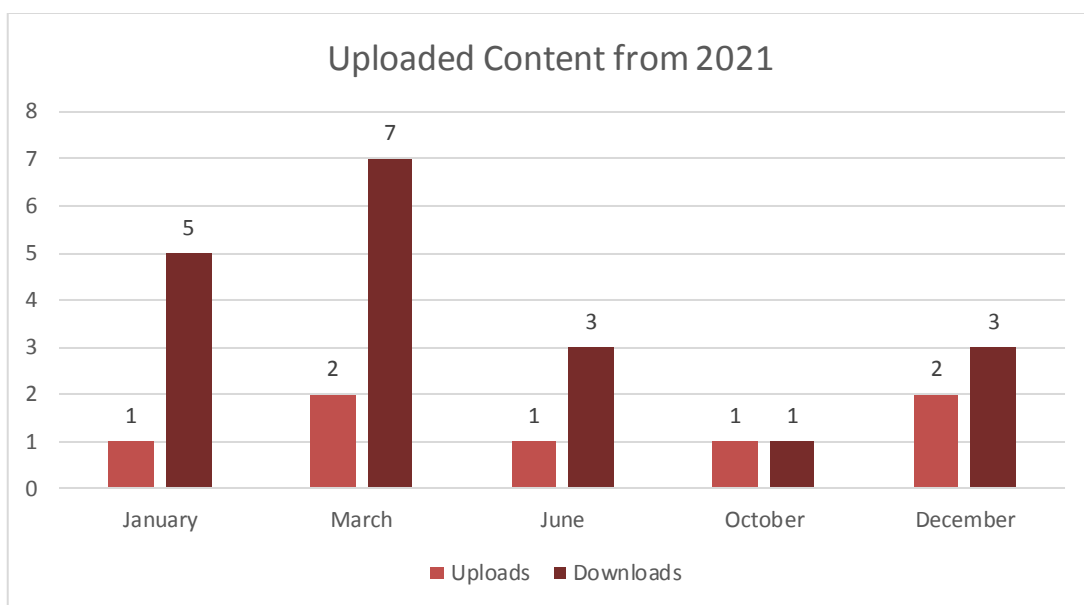
### **AWARENESS RAISING**

3.7 Since the launch of the Covert Surveillance page on the Council’s intranet in October 2020 it has had 268 views. The page contains the Policy and associated guidance for those officers who make enquiries about surveillance but who are not trained.

3.8 The online interactive restricted forum is operational. It is a requirement that mandatory RIPSAs training must be had before access can be granted to the forum. Invitations to the forum are issued by the Regulatory and Compliance Team after training has been attended. The current total number of members is 29.

3.9 During 2021, the online forum has been regularly updated. The chart below shows the number of items added to the forum throughout the year and how many times documents were downloaded by members in that same month. It’s worth noting that “Uploads” are the documents that have been added to the online forum such as; the Policy, procedures, guidance notes, Application and Authorisation forms, as well as, Committee reports, news articles and IPCO publications. Uploads does not include where an announcement has been

added to the site. Whereas “Downloads” shows the number of times members have proceeded to download a document from the forum. This is encouraging and provides assurance that the forum is being used by members throughout the year. Furthermore, members are notified by email when a new item is added and if they are so minded, to start a discussion on a particular item or seek further clarification if that’s required. Whilst these numbers appear low, it does correlate to the number of authorisations processed in 2021 and so does not give any cause for concern.

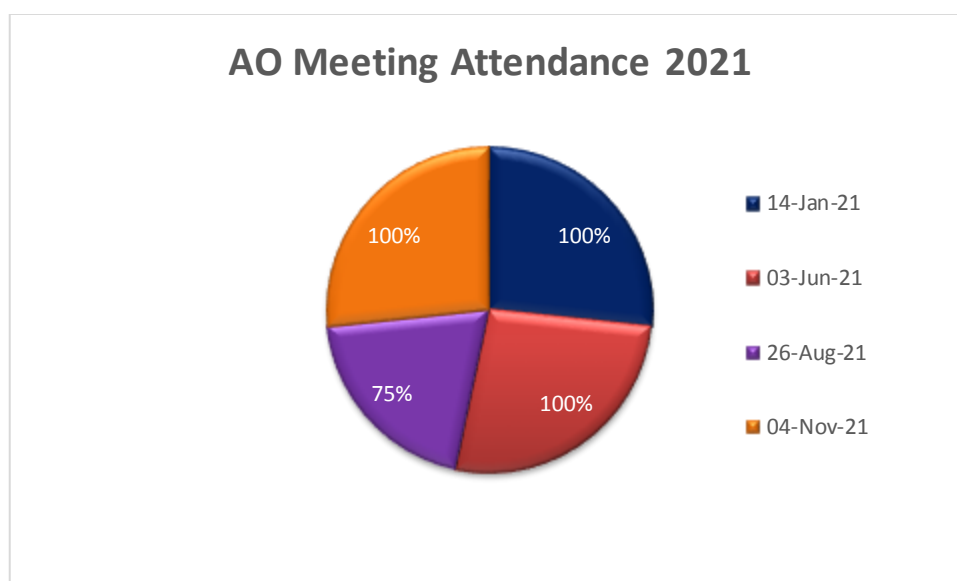


3.10 This Committee approved the Use of Investigatory Powers Policy on 2nd December 2021. The policy sets out the Council's ability to use investigatory powers for covert surveillance (under RIPSAs) and Communications Data (under the IPA 2016). The Policy also reflects the Council's new policy template and is supported by two operational procedures; Covert Surveillance and the Acquisition of Communications Data, the latter is still in development. As there are no changes to the Policy since its approval, the requirement of members to "set" policy in terms of the Code of Practice, is therefore discharged

## TRAINING

3.11 Full training was delivered remotely to four ACC Officers who were deemed to require training on covert surveillance as part of their job. The Team Leader for Regulatory and Compliance delivered the training between 19-21 May 2021 through 3 one-hour Microsoft Teams’ sessions. The sessions each included case studies and interactive elements to allow the participants to test their knowledge as the training progressed. Participants found the training to be informative, relevant, and interactive, with all attendees enjoying the working examples used.

- 3.12 The Regulatory and Compliance team undertakes quarterly meetings with Authorising Officers (AO). These dates are set at the beginning of each calendar year and coincide with the reporting cycle to this Committee. Attendance at these meetings is strongly encouraged and despite the challenges to the Services which the AO's represent, as can be seen from the chart below, attendance was encouragingly high throughout the year. The meetings allow time for discussions about feedback from any audits of application and authorisation forms and general practice.
- 3.13 In the Annual Report 2020 it was advised that a restricted AO Microsoft Teams Channel was to be set up. This Channel was created in 2021 and has provided an instant method of communication between AO meetings and gives Authorising Officers the space to ask general queries about authorisations.

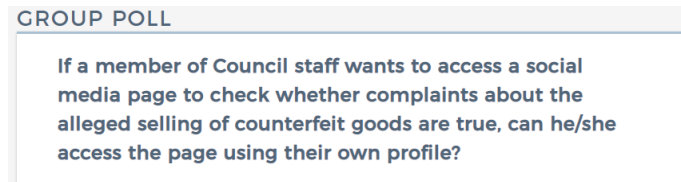


- 3.14 The first AO meeting this year took place on the 27 January 2022. The number of Authorising Officers has reduced from 4 to 3, and that level will be monitored over the coming months. The AO meetings have been scheduled to coincide with the reporting cycle to this Committee for 2022.

## **2022 – WORKPLAN**

- 3.15 The focus for this year is to roll out Refresher training to all staff (both AOs and Applicants). This training will have a strong focus on use of social media during investigative work, but also be much more interactive in nature than the full training module. The aim is to roll that out to officers between February and June 2022.
- 3.16 Additionally, the online restricted forum will continue be used to “test” knowledge more frequently throughout the year, with new or interactive content

linked to related news articles and questions posed to create discussion between members. Members of the site have been reminded of the importance to log in when they receive any notifications and take part in the interactive polls, or access bulletins. Below is an example of a Poll in 2021. For Committee's information, the answer is no. Staff should not use their own personal social media profiles for work related purposes and particularly for surveillance. All responses were correct.



- 3.17 Finally, it is hoped a new Communications Data operational procedure will be completed and training can be delivered. Communications data activity will be reported to this Committee on a quarterly basis as is the case with covert surveillance.

#### **4. FINANCIAL IMPLICATIONS**

- 4.1 There are no financial implications arising from this report.

#### **5. LEGAL IMPLICATIONS**

- 5.1 The Scottish Government Code of Practice on Covert Surveillance sets an expectation that elected members review and monitor the use of RIPSAs on a quarterly basis. The Code also reflects that elected members should set the Policy on an annual basis. This Annual Report brings together a review of all RIPSAs activity throughout the last year and provides members with an overview of the Council's compliance. Regular scrutiny by members is also a matter which is taken into account by the Investigatory Powers Commissioner's Office (IPCO) when they carry out their inspections. Although IPA does not have a similar requirement, Aberdeen City Council have taken the position that the Policy shall govern the use of investigatory powers under both RIPSAs and the IPA and that this Committee shall have that extended overview.
- 5.2 The Home Office Code of Practice on Communications Data states that any public authority wishing to acquire Communications Data must have regard to the Code and that there should be a robust process in place for accessing such data which should be overseen by the Senior Responsible Officer (SRO) which is currently the Chief Officer - Governance.
- 5.3 A review of the Council's RIPSAs activity by elected members provides assurance that the Council's use of RIPSAs is being used consistently and that the standards set by its policy remain fit for purpose, this is done by reporting to this Committee quarterly.

5.4 The management, knowledge and awareness of those involved with RIPSAs activity was something which was commended by the Commissioner in the 2020 inspection report. The reporting of RIPSAs activity to Committee provides another level of scrutiny and assurance on the use of RIPSAs. The next Investigatory Powers Commissioner’s Office (IPCO) inspection is expected to be in 2023.

## 6. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic Risk</b>	There are no strategic risks arising from this report.	L	
<b>Compliance</b>	That the Council’s use of RIPSAs is not legally compliant.  The Council’s acquisition of communications data does not comply with the Home Office Code of Practice.	L	This Committee receives quarterly and annual reports on its use of investigatory powers under RIPSAs and the IPA and related policy mitigates this risk highlighted in this section.
<b>Operational</b>	Failure to report to and update Committee on RIPSAs activity means that it would undermine public confidence in the Council and how it operates.  There are no employee risks related to this report.  There are no technological risks arising from this report.	L	Regular reporting to the Audit, Risk and Scrutiny Committee.
<b>Financial</b>	There are no financial risks arising from this report. There are no environmental risks	L	

	arising from this report.		
<b>Reputational</b>	Failure to not update Committee on RIPSAs activity would mean that the Council would be at risk of negative reputational damage when this is raised by the Investigatory Powers Commissioner's report in their inspection.	L	External inspections on RIPSAs activity operate every 3-4 years. This provides external assurance to the Committee of the Council's compliance with RIPSAs. The Inspection Report is shared with Committee and any Action Plan created, endorsed and approved by Committee.
<b>Environment / Climate</b>	There are no environmental risks arising from this report.	L	



## 7. OUTCOMES

<u><b>COUNCIL DELIVERY PLAN</b></u>	
<b>Impact of Report</b>	
<b>Aberdeen City Council Policy Statement</b>	This report does not have an impact on the policy statement.
<b>Aberdeen City Local Outcome Improvement Plan</b>	
Prosperous Economy Stretch Outcomes	This report does not link to this theme directly. The use of investigatory powers by the Council as investigatory tools may have an impact on the economy as a result of enforcement action taken by services such as Trading Standard, e.g. such as in enforcing the law around counterfeit goods.
Prosperous Place Stretch Outcomes	Enforcement activity undertaken by the Council by using, where appropriate, its powers under both the IPA and RIPSAs, may have an impact on this theme by tackling the selling of counterfeit goods.
<b>Regional and City Strategies</b>	This report does not have an impact on the Regional and City Strategies.
<b>UK and Scottish Legislative and Policy Programmes</b>	This report sets out the Use of investigatory Powers Annual Report, which fulfils the requirements placed upon the Council under paragraph 4.43 of the Scottish Government's Code of Practice for Covert Surveillance and Property interference.

## 8. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Impact Assessment</b>	The purpose of this report is to provide an overview to Committee on the Council's use of investigatory powers under RIPSA and the IPA. With the focus of the 2021 report providing an update of use under RIPSA . Further, there is no requirement to consider the Fairer Scotland Duty as this report does not seek approval for any Strategic decisions and is merely providing Committee with an update RIPSA activity.
<b>Data Protection Impact Assessment</b>	The purpose of this report is to provide an overview to Committee on the Council's use of investigatory powers in 2021. As such, a Data Protection Impact Assessment is not required.

## 9. BACKGROUND PAPERS

None

## 10. APPENDICES

None

## 11. REPORT AUTHOR CONTACT DETAILS

<b>Name</b>	Debbie Grant/ Jessica Anderson
<b>Title</b>	Trainee Solicitor/ Regulatory and Compliance Team Team Leader, Regulatory and Compliance,
<b>Email Address</b>	JeAnderson@aberdeencity.gov.uk
<b>Tel</b>	01224 52 2553

## ABERDEEN CITY COUNCIL

<b>COMMITTEE</b>	Audit Risk & Scrutiny
<b>DATE</b>	22 Feb 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Review of Items Recorded as 'Missing' from Art Gallery & Museums Collections
<b>REPORT NUMBER</b>	COM/22/028
<b>DIRECTOR</b>	Gale Beattie
<b>CHIEF OFFICER</b>	Richard Sweetnam
<b>REPORT AUTHOR</b>	Helen Fothergill
<b>TERMS OF REFERENCE</b>	5.2

### 1. PURPOSE OF REPORT

- 1.1 To provide assurance on the current position of items recorded as 'missing' from the Art Gallery and Museums' collection; to identify the steps being taken to continue to review their status; and to report on the robustness of processes in place to reduce risk to the status of collections going forward.

### 2. RECOMMENDATIONS

That the Committee:-

- 2.1 Notes the controls in place for the management of the Council's art gallery and museums' collections;
- 2.2 Notes the improvement actions at Section 3.28 of this report and that the Chief Officer City Growth intends to undertake research, reconciliation, recording and re-location (where possible) of missing items in the collection; and
- 2.3 Notes that the Chief Officer City Growth is to apply for external funding to support the work highlighted above.

### 3. BACKGROUND

- 3.1 The report was prompted following a number of Freedom of Information requests and media requests about art work belonging to the Council and items that had been identified as potentially being lost and/ or stolen. The Chief Officer City Growth agreed to report to Committee to provide assurances on the processes in place for ensuring security of such works and to update on the work being done to trace missing items.
- 3.2 As of July 2021, at the time of the initial FOISA request, the catalogue recorded 1,577 objects as "missing", "not located" or "stolen" from over 150,000 records. Appendix 1 to this report provides a current list of items

recorded as missing, when they were recorded as missing and the latest status of items that been subsequently located through the service's established audit process.

- 3.3 Officers follow rigorous audit, cataloguing and location/ movement processes. Within the sector it is not unusual for museums and galleries with historic collections to have limited knowledge about items that may be missing from their collections. Despite the discrepancies highlighted in this report, extensive modernisation work since 2002 has provided a clearer picture of what was once held by the organisation and is now deemed missing or not located currently.
- 3.4 PLA/18/255 Aberdeen City Council Museums and Galleries Collections Development Policy approved 27 November 2018 sets out the background to the creation of the collection, how items enter and leave the collection and areas for future development. The policy references additional action plans including Future Collecting priorities, Review and Rationalisation, Documentation, Care and Conservation. The content of the policy and appended plans are in line with Museum Accreditation requirements, are fit for purpose and underpin the processes referred to in this report. The Policy is renewed at least every 5 years.  
<https://www.aberdeencity.gov.uk/AAGM/collections/highlights/collections-development-policy>

### **Cataloguing process**

- 3.5 Up to the 1980s, cataloguing processes were paper based with manual recording. A collections database was subsequently introduced that operated up until 2002. Since then, the Art Gallery & Museums service has used a modern collections management system that provides unique digital records for each object in the collection. As a minimum these modern standards record, within seven days of becoming part of the collection:
- the object name and description;
  - method of acquisition (donation, gift, bequest, purchase);
  - source (provenance);
  - current location;
  - any associated funding (benefactors, financial bequests, national and international funding bodies);
  - transfer of title (of ownership); and
  - for insurance purposes, current estimated value.
- 3.6 Details of current cataloguing process are provided in Appendices 2 and 3.
- 3.7 Pre 1980s paper records provide information about objects that have been in the collection for some time. Work to digitise and reconcile these *historic* paper records is ongoing. Further details of the processes to manage the collection are provided in Appendix 4.
- 3.8 Following the introduction of more modern standards, officers also complete an entry form for any item entering Art Gallery and Museums' premises

(Appendix 5), also within seven days. Additional information that is recorded will also include:

- correspondence with donors;
- research on the artist/ maker/ provenance;
- condition;
- photography or scanning;
- approval of an internal Acquisition Panel; and
- the object meets the Council's Collections Development Policy PLA/18/255 (for example, the item will be used in the collection).

3.9 If approved, the object then enters the collection. This depth of information is becoming a standard without which the majority of items offered to the collection are declined.

### **Data Standards**

3.10 Data standards have changed since the introduction of electronic collection management databases in 2002. Data transcribed from earlier paper records do not comply with current standards, and information may be incomplete or cannot be verified.

3.11 An earlier version of an electronic collection database was converted to the current system in 2002 and in the process, some data was lost and transposed into incorrect fields. These administrative errors have not been fully resolved and officers continuously resolve any historic records that do not meet the current standards.

3.12 Industry standards for the sector are set in partnership by Arts Council England, the Welsh Government, Museums Galleries Scotland and the Northern Ireland Museums Council through the Museum Accreditation scheme (established in 1988 and updated in 2008, 2011 and 2018) that covers all aspects of museum and gallery work including:

- governance;
- operations;
- collections management and care;
- engagement and learning; and
- visitor services.

Aberdeen Art Gallery and Museums has been part of this scheme since 1991.

3.13 Aberdeen Art Gallery and Museums is also compliant with Spectrum, the UK collection management and data standard operated by the Collections Trust. It aims to raise museum standards in the UK and was established in 1994. It identifies key pieces of information that should be recorded for every item entering a museum collection and sets guidelines for consistency of data recording across the sector. Previously Museum Documentation Association and the Information Retrieval Group of the Museums Association set guidelines for data consistency approaches in the 1960s.

3.14 Despite these robust systems, there is always potential for administrative errors, over many years of operations. For example, this may be through an object location not being updated within the required 48-hour timeframe,

inaccurate recording of location, reliance on manual recording if mobile WiFi is not available, or transcription errors due to misreading original handwritten records.

- 3.15 In such cases, officers normally apply a 'missing' status to an object if its physical location cannot be determined.
- 3.16 The number of 'missing' objects will reduce as day-to-day work, including research, reconciliation and regular audits, continues (Appendix 1). Table 1 below summarises the categories of 'missing' items and indicates that as of February 2022, there are now 1,330 items recorded as missing with an aggregate value of just under £200,000.

**Table 1: Summary of 'Missing' Items by Category**

<b>Category</b>	<b>Recorded Missing Feb 2022</b>	<b>Aggregate Value (£)</b>
Thefts	92	53,552
Historic Losses	713	106,461
Location to be confirmed	525	35,430
<b>Total</b>	<b>1,330</b>	<b>195,443</b>

**Thefts**

- 3.17 Any suspected thefts are investigated and confirmed losses reported to Police Scotland. Details may also be circulated to other art galleries, and online databases (such as Art Loss Register) so that nationally and internationally recovered art can also be searched.
- 3.18 92 objects are categorised as 'thefts'. The most significant incident was in 1989, where 76 objects (predominantly silver and ivory) were stolen. This theft was reported to and investigated by Grampian Police. Although officers regularly check auction catalogues where items may appear for sale, it is unlikely that remaining stolen objects will be recovered.
- 3.19 CCTV and key control operates in all premises. Barriers, alarms, and regular staff patrols are also used to reduce risk of theft. Locations of objects on display are checked on a weekly basis against the unique referencing in database records.

**Historic losses**

- 3.20 Before the 1980s, any objects that entered the collection were recorded on paper records. As part of a digital transformation exercise within the sector, these records were subsequently transcribed to the current digital database. However, as a digitalisation exercise only, no systematic cross check of actual holdings was undertaken. Following research and ongoing audit processes, officers now understand that there are a number of objects that were recorded but were not actually on the premises or physically in the collection at the

point of data transfer, and little or no information exists to indicate where these items may now reside.

- 3.21 As these losses have occurred over many years and decades, only about 10% of the items currently recorded as missing have been photographed, which means subsequent identification is difficult.

#### **Location to be confirmed**

- 3.22 Administrative errors associated with mass moves will be targeted for reconciliation by officers during 2022. However, objects recorded as missing prior to the creation of Aberdeen Treasure Hub and the closure of the Art Gallery for refurbishment will take more time particularly for older records.

#### **Location control**

- 3.23 The collections database records the current location for each object in the collection, and for audit purposes retains a location history for each object identifying each time the object is moved and by which officer.
- 3.24 Updates to object location must be notified within 48 hours of a move to the responsible recording officer. This process is currently managed through a system of Object Movement Forms (OMFs) which record current location, reason and date of move, officer name instigating move and new location. Just three officers have edit permissions to update this information on the database record.
- 3.25 For location audits, randomly generated check-lists of objects are created via the collections database, and confirmation by officers physically locating objects must be completed and reported to Team Leader Collections within two weeks of issue.

#### **Loans management**

- 3.26 All loans to and by the collection are based on legal contracts. Officers record details on the collections database and further details are provided in Appendix 6.

#### **Impact of mass moves**

- 3.27 'Mass moves' refers to the relocation of large sections of the collection. There have been two in the last nine years with a third currently underway at Kittybrewster. All were associated with the redevelopment of the Art Gallery and establishment of Aberdeen Treasure Hub. Officers have moved around 123,080 objects. Around 240 of these object records required further investigation due to issues including errors in handwritten recording of tracking numbers for groups of objects, reliance on existing box contents lists, switching between handwritten paperwork and digital.
- 3.28 Until these locations are resolved the objects are recorded as 'missing', 'not found' or 'requiring further investigation' to ensure they are flagged for

reconciliation. These are now at Aberdeen Treasure Hub, where officers are able to resolve these discrepancies as the extensive unpacking and storage work continues.

### Current systems and resources

3.29 The work to date has highlighted a number of areas for improvement in the management of the collections that will reduce future errors, detailed in Table 2 below:

**Table 2: Areas for Improvement**

Improvement	Impact	Officer	When
1. Share information about stolen or confirmed missing items more widely	Increase likelihood of recovery	Team leader - collections	2028 (or 2024 based on accelerated programme in Appendix 6)
2. Annual staff re-fresher training for documentation processes	Reduce admin errors	Documentation officer	Apr 2022 (Apr 2023)
3. Annual review of <i>Object Movement Forms</i> and process	Reduce admin errors	Documentation officer	Apr 2022 (Apr 2023)
4. Bi-annual Documentation Plan to improve quality of data held	Improve records	Documentation officer	Apr 2022 (Jan 2024)
5. Reinstate regular random small-scale audits (suspended during periods of mass moves)	Reduce future risk	Team leader – collections; Service manager – archives, gallery & museums	Apr 2022 (monthly thereafter)
6. Review, update and reissue Collections Management Manual including documentation procedures to ensure: <ul style="list-style-type: none"> <li>- Consistency and continuity of team for mass moves</li> <li>- Audit prior to any mass move</li> <li>- Object number written or printed &amp; affixed directly onto the surface of the object using conservation-grade materials</li> <li>- Temporary reference numbers assigned to any object with no visible associated accession number</li> <li>- Assumptions recorded for missing status to provide context and consistency</li> </ul>	Reduces risk of errors	Lead curator – collection access	Mar 2022



- 3.30 Officers will also undertake key pieces of work to resolve administrative errors in 2022 as detailed in table 6.1 in Appendix 6.
- 3.31 Curatorial resources are currently allocated to finalising the mass move from the Kittybrewster store to the Treasure Hub, to broader collection reviews and documentation plans as part of Museum Accreditation requirements and delivery of the public engagement and exhibition programme. Therefore, officers estimate that confirming the status of all 1,330 objects recorded as missing could take up to seven years, concluding in November 2028 (Appendix 6, tables 6.1 and 6.2).
- 3.32 To complete the work, will require 1.2ftes from a team of 8.0ftes. However, with additional resources of 2.0ftes for a fixed term period of 24 months, completion would be accelerated to June 2024 (Appendix 6, table 6.3).
- 3.33 Collection reviews which may result in removing items from the collection (deaccessioning). Such reviews are in line with the Museums and Gallery: Collections Development Policy (PLA/18/255). Deaccessioning and disposal adheres to sector standards included in the Museums Association *Ethics* and *Disposal Toolkit* and Museum Galleries Scotland *Museum Accreditation scheme*.

#### 4. FINANCIAL IMPLICATIONS

- 4.1 Existing staff resources could deliver the work to locate or clarify and confirm the status of missing items by November 2028.
- 4.2 To accelerate the programme to June 2024 will require appointment of two fte (fixed term) G10 collection documentation assistants for 24 months at a cost of £70,862 per annum as indicated below.

<b>FY22/23</b>	<b>FY23/24</b>	<b>FY24/25</b>
Appoint in May 2022	Full year	April & May only
59,052	70,862	11,810

- 4.4 Officers will seek to recover 100% of these costs from external funding such as Museums Galleries Scotland (MGS) and will not recruit additional staff to undertake the work unless that funding is secured.

#### 5. LEGAL IMPLICATIONS

- 5.1 While there are no direct legal implications arising from the recommendations contained in the report cataloguing the collection must comply with Data Protection and Public Records legislation.

#### 6. MANAGEMENT OF RISK

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
<b>Strategic Risk</b>			
<b>Compliance</b>			
<b>Operational</b>	<p>Meeting statutory duties impacts on time available to improve the catalogue</p> <p>Staff morale undermined due to reputational damage</p> <p>Delivery of public programme negatively impacted by reconciliation activities</p>	<p>L</p> <p>M</p> <p>M / L</p>	<p>Publish report; ensure records are up to date and well researched; publish relevant collection information online <a href="https://emuseum.aberdeencity.gov.uk/collections">https://emuseum.aberdeencity.gov.uk/collections</a></p> <p>Acknowledge legacy issues; establish considered &amp; resourced work programme to resolve</p> <p>Additional resources to ensure business plan / public engagement programme continues to be delivered</p>
<b>Financial</b>	<p>Impact on future grant funding for acquisitions to enhance the collection</p> <p>Impact on future bequests and financial gifts to Aberdeen Art Gallery and Museums</p> <p>Theft of items from the collection</p>	<p>L</p> <p>L</p> <p>L</p>	<p>Understanding within the museum sector is that current collection management system is robust; submit annual Museum Accreditation review; continue discussions with Museums Galleries Scotland (MGS) about lessons learnt and programme of work to address issues highlighted</p> <p>Rebuild public trust following on from negative press coverage through public engagement, behind the scenes tours and online publication of collection information</p> <p>Maintain security standards as advised by ACC Insurance and Arts Council England Government Indemnity Scheme; act on any recommendations for improvement from Insurance reviews; invest in further theft</p>

Category	Risk	Low (L) Medium (M) High (H)	Mitigation
			detection systems and alarms as appropriate
<b>Reputational</b>	ACC perceived as not fulfilling obligations relating to care of collections	L	Publish report; ensure records are up to date and well researched; publish relevant collection information online; acknowledge legacy issues; established considered & resourced work programme to resolve; provision of behind the scenes tours and online publication of collection information.
	Future data recording errors related to location of items in the collection	L	Staff training and re-familiarisation with existing processes; monthly random audits of selected items to check for errors; programme of research and data reconciliation (see Appendix E); complete full collection audit based on venue/storage site.
<b>Environment / Climate</b>			n/a

## 7. OUTCOMES

7.1 The proposals in this report could impact on the delivery of public programme commitments at Aberdeen Art Gallery and Provost Skene's House.

## 8. IMPACT ASSESSMENTS

Assessment	Outcome
<b>Impact Assessment</b>	Not required
<b>Data Protection Impact Assessment</b>	Not required

## 9. BACKGROUND PAPERS

9.1 None

## **10. APPENDICES**

- 10.1 Appendix 1 – List of missing items (as of July 2021, updated January 2022)
- 10.2 Appendix 2 – Cataloguing checklist
- 10.3 Appendix 3 – Cataloguing guide
- 10.4 Appendix 4 – Collection Management Manual 2020
- 10.5 Appendix 5 – Entry Form
- 10.6 Appendix 6 – Loans Arrangements
- 10.7 Appendix 7 – Proposed work programme
- 10.8 Appendix 8 – Glossary

## **11. REPORT AUTHOR CONTACT DETAILS**

<b>Name</b>	Helen Fothergill
<b>Title</b>	Service manager – archives, gallery & museums
<b>Email Address</b>	<a href="mailto:hfothergill@aberdeencity.gov.uk">hfothergill@aberdeencity.gov.uk</a>
<b>Tel</b>	01224 523676 / 07920 275 612

Appendix A - List of items recorded as missing July 2021 (with status updates Jan 2022)

Object Number	Title, Date	Attribution	Object Name	Dated	Medium	Description	Credit Line	Status (at Jan 2022)	Additional Information / Context	Date recorded missing on database
<b>Resolved (between Jul 2021 and Jan 2022)</b>										
ABDAG000303	Steps from the Green to Union Street	Associated with Davidson Brothers	Photograph				Unknown	FOUND		
ABDAG001547	Havana Harbour, 1941	James McBey LLD		1941	etching on paper			FOUND		
ABDAG001593	Culloden Moor, 1926	Sir David Young Cameron LLD RA RSA RWS RSW		1926	sepia and pencil on paper		Purchased in 1962.	FOUND		
ABDAG001700.1	Seville (River With Cathedral in Background, Figures in Foreground)	James McBey LLD			pen and sepia ink on paper		Presented in 1961 by Mrs Marguerite McBey.	FOUND		
ABDAG001800	Haarlem, 1910	James McBey LLD		1910	etching on paper		Presented in 1959 by Mr H H Kynett.	FOUND		
ABDAG001801	Enkhuisen Harbour, 1910	James McBey LLD		1910	etching on paper		Presented in 1959 by Mr H H Kynett.	FOUND		
ABDAG002062	The Deserted Palace, 1928	James McBey LLD		1928	etching on blue paper		Presented in 1960 by Mrs Marguerite McBey.	FOUND		
ABDAG003256	Andrew Callender - Second Mate, 1943	John Kingsley Cook		1943	pen ink and wash on paper		Presented in 1947 by the War Artists' Advisory Committee.	FOUND		
ABDAG004031	George Paul Chalmers	Sir George Reid PRSA HRSW LLD, George Paul Chalmers RSA			etching on paper		Bequeathed in 1913 by Sir George Reid.	FOUND		
ABDAG004096	A Teacher with Five Pupils Seated in a Garden	Artist Unknown			pen, ink wash and gold on paper	02landscape 2persia 3	Purchased in 1951.	FOUND		
ABDAG004157	Study of Mother and Child	John Phillip RA HRSA			chalk on paper		Presented in 1934 by Mrs Colin Phillip.	FOUND		
ABDAG004168	Study for "Baptism in Scotland", 1850	John Phillip RA HRSA		1850	chalk on buff paper		Presented in 1934 by Mrs Colin Phillip.	FOUND		
ABDAG005415	Illustrations For Dante's "Divina Commedia	Sandro Boticelli				Facsimilies	Presented in 1968 by Mrs H F Johnson.	FOUND		
ABDAG005709	Blind Understanding (Wandering Jew Series)	Frederick Carter ARE			etching on paper		Innes Bequest, 1925.	FOUND		
ABDAG005734	Portrait of Alexander Chalmers	A.(?) Chalmers			lithograph on paper		Bequest	FOUND		
ABDAG005790	Portrait of James Thomas Blaikie (1801-1861), 1838	Joseph Epenetus Coombs, James Blaikie, John Phillip RA HRSA		1838	engraving on paper		Purchased in 1921	FOUND		
ABDAG005809	Moret-sur-Loing, 1930	George O. Cribbes		1930	etching on paper		Presented in 1974 by Arthur Chrystal.	FOUND		
ABDAG006157	Portrait, 1828	James Giles RSA		1828	engraving		Presented in 1966.	FOUND		
ABDAG006286	Green Night	Patrick Heron			coloured lithograph on paper		Purchased in 1959.	FOUND		

Appendix A - List of items recorded as missing July 2021 (with status updates Jan 2022)

ABDAG006288	Aberdeen, Views From The South Opposite Toll House, 1837	Engraved by T. Higham, After William Henry Bartlett		1837	engraving on paper		Unknown	FOUND		
ABDAG006353	Self Portrait	Jozef Israels HRSA, Sitter is Jozef Israels HRSA			photogravure on paper	05interior 2hearth 3fireplace 3fire 41875-1899 5	Presented in 1956 by the Trustees of Sir Thomas Jaffrey.	FOUND		
ABDAG007154	The Burning of the Houses of Parliament	Joseph Mallord William Turner RA			colour print on paper		Purchased in 1950.	FOUND		
ABDAG007638	Three Greek Sisters of Therapia, 1840	Joseph Nash, After Sir David Wilkie RA		1840	lithograph on paper		Purchased in 1959.	FOUND		
ABDAG007825	Bridge of Don, Old Aberdeen, 1841	James Gordon (Senior)		1841	pen and ink on paper	07balgownie 4townscape 2aberdeen 3old Aberdeen4marine 2river 3don 4	Presented in 1956 by the Trustees of Alexander Walker.	FOUND		
ABDAG008131	Harvest No 1	Sir William Gillies CBE LLD RA RSA PRSW			pencil and watercolour on paper	Secondary Index: 02season2summer3	Bequeathed in 1988 by George Neillands.	FOUND		
ABDAG008332.10	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.11	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.12	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.13	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.14	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.15	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.16	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.17	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.18	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.19	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.2	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.20	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		

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ABDAG008332.21	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.22	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.23	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.24	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.3	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.4	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.5	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.6	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.7	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.8	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008332.9	Sketchbook with drawings of Autumn, 1940	James McBey LLD	Sketchbook	1940	pen and ink on paper	This drawing is from a sketchbook with drawings of Autumn, by James McBey.	Presented in 1988 by Mrs Marguerite McBey.	FOUND		
ABDAG008342	Volume of Drawings, 1847-1848	James Giles RSA		1847-1848	pen and ink on paper		Presented in 1958 by J Kent Richardson.	FOUND		
ABDAG008497	Two Blue Birds	Artist Unknown			coloured lithograph on rice paper		Unknown	FOUND		
ABDAG008738	Plaque Depicting A Grouse, Possibly 1920s	C T Dring	Plaque	Possibly 1920s	stoneware	Stoneware circular plaque with hand-painted design of a grouse, applied in russet colours on a grey-brown ground.	Presented in 1939 by the Contemporary Art Society.	FOUND		
ABDAG008749	Stonewall, 1990	Lorna Graves	Sculpture	1990	stoneware	Series of small stoneware and raku sculptures and figures encased in a black painted wood frame.  Sculptures feature small stones, carved animal forms, a moon face and a long recumbent figure along the foot of the frame.	Purchased in 1990 with assistance from the National Fund for Acquisitions.	FOUND		
ABDAG009592	Building Sketch, Memphis, 1990	Charles Stiven		1990	pencil and watercolour		Purchased in 1991.	FOUND		
ABDAG010740	Southern Puzzle, 1975	George Donald RSA		1975	collage on		Purchased in 1993	FOUND		

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ABDAG011725	Ben Lomond - The Scenery Of The Grampians, 1898	George Fennel Robson		1898	coloured aquatint on paper	04hill 3ben Lomond 4lake 3cattle 4	Purchased in 1960 with assistance from the Art Gallery Fund.	FOUND		
ABDAG011743	Glen Fallock - The Scenery Of The Grampians, 1898	George Fennel Robson		1898	coloured aquatint on paper	3glen Fallock4	Purchased in 1966.	FOUND		
ABDAG012352	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012354	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012355	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012356	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012357	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012358	Not Known	James McBey LLD			copper plate		Presented in 1997 by Peacock Printmakers.	FOUND		
ABDAG012386	Menu for Pagan's, 1929	James McBey LLD		1929	lithograph on paper		Purchased in 1998.	FOUND		
ABDAG013613	Sunrise	John McKenzie			slate on wood		The Scottish Arts Council Bequest, 1997.	FOUND		
ABDAG013764	Still Life With Candlestick & Bread, 1916	Oskar Kokoschka		1916	watercolour on paper	Secondary Index: 01bread4	Marguerite McBey Bequest, 2000.	FOUND		
ABDAG013778	Metal Box	James McBey LLD			metal		Marguerite McBey Bequest, 2000.	FOUND		
ABDAG013782	Six Fountain Pens, 1925 - 1949	James McBey LLD		1925 - 1949	plastic and metal		Marguerite McBey Bequest, 2000.	FOUND		
ABDAG013791	Five Keep Sakes, 1925 - 1949	James McBey LLD		1925 - 1949	flower, pebble, paper		Marguerite McBey Bequest, 2000.	FOUND		
ABDAG013796	Five Mementoes, 1925 - 1949	James McBey LLD	amunition (one item)	1925 - 1949	stone, metal, fossil	Stone heart-shaped pendant; piece 'from between rails at Muslismye Station Aleppo 1918; live round (one item); curled horn and cylindrical bone items.	Marguerite McBey Bequest, 2000.	FOUND		
ABDAG017765	Hankerchief / Napkin with Part of James McBey's Will, 1914	Owned by James McBey LLD, Associated with Lady Inglis	Hankerchief	1914	cotton and pencil	Cotton hankerchief, or napkin, upon which James McBey has written his will in pencil. The will reads as follows;  "I leave all the etchings I have got done to Maud. M. L. Inglis is to have the portrait of Jim Reid, to Maud again the oak gate long	Presented in 1982 by Mrs Marguerite McBey.	FOUND		
ABDMS000506	Beaded Tea Cosy, c. 1890		Tea Cosy	c. 1890	cloth, beads and stuffing	Stuffed floral and beaded red, green and white decorated tea cosy with corded edge: red interior	Presented in 1972.	FOUND		
ABDMS000657	Carved Wood Acorn-shaped Box, Victorian		Box	Victorian	wood	Carved wood box shaped as a miniature acorn with diamond pattern base. Screw lid.	Presented in 1973.	FOUND		



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ABDMS001988	Grain Or Agricultural Seed Shovel		Shovel		metal		Presented in 1979 by John Coutts.	FOUND		
ABDMS003465	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003466	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003467	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003468	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003469	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003470	Herring Barrel Stencil	Herring Curer	Stencil		diameter 33cm		Gift	FOUND		
ABDMS003471	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003472	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003473	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003474	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003475	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003476	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003477	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003478	Herring Barrel Stencils	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003479	2 Herring Barrel Stencils	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003480	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003481	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003482	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003483	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS003484	Herring Barrel Stencil	Herring Curer	Stencil		metal		Gift	FOUND		
ABDMS004211	Splashes - A Jazz Foxtrot		Sheet Music		paper	Cover design - two black splashes on yellow and white lines	Gift	FOUND		
ABDMS004213	Happy Coons		Sheet Music		paper	Complimentary copy signed "with compliments from author". cover taken from drawing in pastels of two dark skinned girls in striped shorts suits dancing	Gift	FOUND		
ABDMS004222	Jim! American Shimmy (Dance)		Sheet Music		paper	Cover - frenzied black and white design of sand	Gift	FOUND		
ABDMS004248	Upholding Freedom's Flag		Sheet Music		paper	Grand selection of national arts of the allied forces - england, wales, scotland, ireland, canada, australia, new zealand, india and belgium, russia, france, british empire	Gift	FOUND		

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ABDMS004249	Ladysmith (March)		Sheet Music		paper	Cover photo of	Gift	FOUND		
ABDMS004622	Brass Scriber		Scriber		brass, metal		Presented in 1981 by D Ruddiman Ltd.	FOUND		
ABDMS004965.21	Half Pint "The Baby" Milk Bottle, 1930s-1940s	Associated with Northern Co-operative Society Limited	Bottle	1930s-1940s	glass		Presented in 1983.	FOUND		
ABDMS005421.10	Account of Wages for James Ross, Sailmaker, 1880s - 1890s	Associated with James Ross	wage slip	1880s - 1890s	paper and ink		Presented in 1985.	FOUND		
ABDMS005421.11	Account of Wages for James Ross, Sailmaker, 1880s - 1890s	Associated with James Ross	wage slip	1880s - 1890s	paper and ink		Presented in 1985.	FOUND		
ABDMS007204	Plane Blade		Blade		steel	Individual iron very like a plucker's blade. Stamped "ROBT SORBY // WARRANTED // STEEL" with kangaroo logo on iron.	Presented in 1973.	FOUND		
ABDMS007497	Rattle		Rattle		wood		Unknown	FOUND		
ABDMS008676	Robinson Crusoe	Horace Marshall and Sons	Book		paper	Number:29 title:robinson crusoe	Loan	FOUND		
ABDMS010185.7	Lead Soldier		Soldier		lead	One of seven Lead Soldiers.	Unknown	FOUND		
ABDMS011077	Wedding Photograph, 1933		Photograph	1933		The bride wore white satin and the bridesmaids had hats decorated with flowers. note bride's fashionable tiara headdress and bouquet	Gift	FOUND		
ABDMS011235	Wedding Photograph, 14-Jul-1922		Photograph	14-Jul-1922			Gift	FOUND		
ABDMS011475	Large Angular Salt-glaze Teapot, c. 1985	Made by Walter Keeler	Teapot	c. 1985	stoneware	Large angular salt-glazed stoneware teapot.  Teapot in oil can shape with straight spout and curved extruded strap handle from back to spout. Ridged and shaped to resemble sheet metal.  Grey salt glaze.	Purchased in 1986.	FOUND		
ABDMS011799	Vogue Pattern Book, 1979 (Early Autumn)	Butterick Fashion Marketing Company	Book	1979 (Early Autumn)			Gift	FOUND		
ABDMS011800	Vogue Pattern Book, 1979(Spring)	Butterick Fashion Marketing Company	Book	1979(Spring)			Gift	FOUND		
ABDMS012577	Adjustable Wrench	Used by William Brand	Wrench		steel	Stamped "0" at wrench end of tool on one side. Stamped "?UST" // ?M" on underside of wrench	Presented in 1987.	FOUND		
ABDMS013801	Vogue Pattern Book, 1979 (Early Spring)	Butterick Fashion Marketing Company	Book	1979 (Early Spring)			Gift	FOUND		
ABDMS014996	Book:Rare Cargoes Book 4, 1950s	Mcdougall's Educational Co Ltd	Book	1950s			Gift	FOUND		

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ABDMS016152	Granite Ball		Sample			Cond: goodcmplt:complete material:pink felspar/blue quartz granite size	Presented in 1967 by Drumoak County Library.	FOUND		
ABDMS016173	Pastilles Tin, 1960s	Sold by Boots Cash Chemists	Tin	1960s	d hofmann and mrs i smith	Cond: goodcmplt:complete material:steelsize	Presented in 1988.	FOUND		
ABDMS016791	Prescription Envelope, c. 1910	Associated with Broomhill Pharmacy, J.M.Birnie	Envelope	c. 1910	paper		Gift	FOUND		
ABDMS017526	3 Lamp Aspects		Aspect		glass	3 curved lamp aspects:red, clear and blue.	Gift	FOUND		
ABDMS017614.1	Pay/Duty Check	Associated with Great North of Scotland Railway	Check		brass	brass check marked "k40 gnsr k40"	Gift	FOUND		
ABDMS024049	Stand For Cup		Stand		wood	Small wooden stand:rectangular with four feet;carved in black woodpattern carved on top	Gift	FOUND		
ABDMS024113	Circular Beadwork Foot Stool, n.d.		Foot Stool	n.d.	wool, bead, linen, canvas ground, silk braid, wood	Circular beadwork foot stool with central floral design consisting of grey, white and yellow beads surrounded by a pattern of grey and dark green beads. The foot stool is edged with a thin line of dark beads and a silk thread border. It is also padded with a linen backing and attached to a wooden base.	Margaret Winifride Simpson Bequest, 1973.	FOUND		
ABDMS024626	Porcelain Polychrome Floral Pattern Teapot, c. 1817		Teapot	c. 1817	porcelain	Porcelain hexagonal teapot with square shaped handle.  Hexagonal cover with gilded apple knob. Decorated with hand-painted brightly coloured flower pattern, number 2527. This pattern is typical of Spode's 19th century wares.	Cochrane Collection, presented in 1995 with assistance from the National Art Collections Fund.	FOUND		
ABDMS027223	Moulding Plane, before 1960	R.Lyall Jun.; J.Panton; A.Mathieson; D.Malloch; Melville	Plane	before 1960	wood, steel	Ogee style moulding plane with one side of the sole extending in a narrow angled fence. Stamped "Melville" on the toe and 38 on the heel (the numbers placed 3 over 8).	Presented in 1994.	FOUND		
ABDMS030784	Commemorative Cake, c.1967	R Stenshouse, Associated with Lord Hogg of Cumbernauld	Cake	c.1967		Preserved cake decorated with scenes of Aberdeen. Top - Bon Accord coat of arms. Front - King's College (without Elphinstone Hall / stylised). Sides - lighthouses. Back - Fishing boat / trawler A2110 or 2116. Displayed on a plinth within a perspex box.	Gift	FOUND		
ABDMS039978.1	Colour Booklet About The Pierce Field, Which Uses A FPSO Vessel,	Associated with Pierce	Booklet	1999	paper		Gift	FOUND		
ABDMS039978.2	Colour Booklet About The Pierce Field, Which Uses A FPSO Vessel,	Associated with Pierce	Booklet	1999	paper		Gift	FOUND		

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ABDMS040231	Clear Glass Gilt Banner Label Shop Round ES:JASMIN. (Jasmine Essence), 1850-1900	Associated with Davidson & Kay	Shop Round	1850-1900	glass	Clear glass shop round with a narrow neck and squared glass stopper. Painted gilt banner shape label in gold and red reads: ES:JASMIN. (Jasmin Essence) in black capital script lettering.	The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS042849	Silver Penny (Class 4b), 1282 - 1289	King Edward I	Penny	1282 - 1289	silver	Obv:crowned head facing	Purchased through Treasure Trove.	FOUND	Found in wrongly numbered envelope	
ABDMS045777.10	Transmitter crystal, 1960s		transducer	1980s	plastic	Transducer with cable	Gift	FOUND		
ABDMS045777.3	Echo sounder transducer, 1980s		transmitter crystal	1960s	metal	ITT - AD 602826	Gift	FOUND		
ABDMS045777.4	Transmitter crystal, 1960s		transmitter crystal	1960s	metal	Petersen Radio Co T733. FT243 Freq.- KC. 7375 Channel 338	Gift	FOUND		
ABDMS045777.5	Transmitter crystal, 1960s		transmitter crystal	1960s	metal, plastic	Stabilix, C5-D/40 17782 007	Gift	FOUND		
ABDMS045777.6	transmitter crystal, 1960s		transmitter crystal	1960s	metal, plastic	NCM-1Crystal Unit freq. in KCs 9206.2R, Northern, Seattle, USA	Gift	FOUND		
ABDMS045777.7	Transmitter crystal, 1960s		transmitter crystal	1960s	plastic, metal	Crystek LA Cal 4066.1 Khz	Gift	FOUND		
ABDMS045777.8	Transmitter crystal, 1960s		transmitter crystal	1960s	plastic, metal	Type R-5, Frequency 3053, Precision Piezo Service, Baton Rouge, LA, USA	Gift	FOUND		
ABDMS045777.9	Transmitter crystal, 1960s		transmitter crystal	1960s	plastic, metal	Crystal Unit QCC Ltd RB773/4. Frequency 468.0 KC. Serial number AT194936	Gift	FOUND		
ABDMS047634	Sixpence ('Bull-head' Type : George III), 1817	Benedetto Pistrucci, King George III	Sixpence	1817	silver	Obverse: laureate 'bull head', right; date below Reverse: crowned royal shield within garter	Unknown	FOUND	Identified as a TEMP number in Coins Audit	
ABDMS049289	Human Left Rib, 1930-1950		Bone	1930-1950	Bone	Human left first rib.	Kenneth A Webster Nursing Collection.	FOUND		
ABDMS065551	Job Centre Mug, 1990s		Mug	1990s	earthenware	Straight sided earthenware mug with applied handle sold to commemorate the re-launch of the Job Centres. The mug has been decorated with applied decals of the Job Centre logo on both sides.	Presented in 2002 by Roger F Fisher & Roland A Strank.	FOUND		
ABDMS068941	Potassium Permanganate, 1950-1960	Associated with Tarland Pharmacy, Manufactured by Parke, Davis & Co	Tablets	1950-1960	Potassium Permanganate, glass, paper		Gift	FOUND		
ABDMS068942	Aloin, Belladonna and Strychnine, 1950-1960	Associated with Tarland Pharmacy, Manufactured by Parke, Davis & Co	Tablets	1950-1960	Aloes, Belladonna, Strychnine, glass, paper, plastic		Gift	FOUND		
ABDMS072096.6	Aberdeen Art Gallery: Front Sculpture Court - Centre Court	Associated with Aberdeen Art Gallery	photograph		Paper		Unknown	FOUND		

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ABDMS072181	Sixpence (Southern Rhodesia), 1949	Designed by P Metcalfe, Issued by King George VI	Sixpence	1949	Cupro-nickel	Obverse: crowned head, left; designer's initials (PM) below truncation Reverse: crossed axes dividing date; value below	Presented in 1998 by Mrs M Birkbeck.	FOUND		
ABDMS074450	North Gallery of Market after Fire, 1882	Photographed by George Washington Wilson, Associated with New Market	Negative	1882	Plastic		Purchased	FOUND		
ABDMS075489	Prescription Register, March 1937-March 1938	Associated with Davidson & Kay	Register	March 1937-March 1938	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075490	Prescription Register, March 1938-February 1939	Associated with Davidson & Kay	Register	March 1938-February 1939	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075491	Prescription Register, February 1939-January 1940	Associated with Davidson & Kay	Register	February 1939-January 1940	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075492	Prescription Register, January 1940-January 1941	Associated with Davidson & Kay	Register	January 1940-January 1941	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075493	Prescription Register, January 1943-August 1943	Associated with Davidson & Kay	Register	January 1943-August 1943	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075494	Prescription Register, August 1943-March 1944	Associated with Davidson & Kay	Register	August 1943-March 1944	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075495	Prescription Register, March 1944-October 1944	Associated with Davidson & Kay	Register	March 1944-October 1944	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075496	Prescription Register, October 1944-May 1945	Associated with Davidson & Kay	Register	October 1944-May 1945	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075497	Prescription Register, May 1945-December 1945	Associated with Davidson & Kay	Register	May 1945-December 1945	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075498	Prescription Register, December 1945-May 1946	Associated with Davidson & Kay	Register	December 1945-May 1946	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075499	Prescription Register, May 1946-October 1946	Associated with Davidson & Kay	Register	May 1946-October 1946	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS075500	Prescription Register, November 1946-March 1947	Associated with Davidson & Kay	Register	November 1946-March 1947	Paper, leather		The George Shepherd Pharmaceutical Collection.	FOUND		
ABDMS078684	Shilling (George I), 1723	King George I	Shilling	1723	silver	Obverse: laureate bust, right Reverse: crowned cruciform shields bearing arms of England, Scotland, Ireland and France; letters C and SS in alternate angles; garter star in centre	Innes Bequest, 1924.	FOUND	Identified as a TEMP number in Coins Audit	
ABDMS087655	Certificate of Registration as a General Nurse, 1961	Issued by General Nursing Council for Scotland, Associated with Morag Middleton	Certificate	1961	card, ink	Certificate issued by the General Nursing Council for Scotland to Morag Charlotte Shand Spark Wood on 24th March 1961. It certifies that, after examination, she is entitled to use the title "Registered General Nurse". Printed on folded card with a small p	Presented in 2010 by Morag Middleton.	FOUND		

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ABDMS087658	General Nursing Final Examination - First Paper: Surgical Nursing (including Bacteriology) and Gynaecology, 1961	Issued by General Nursing Council for Scotland, Associated with Aberdeen Royal Infirmary	Examination Paper	1961	paper, ink	Examination paper for the General Nursing Final Examination on Surgical Nursing (including Bacteriology) and Gynaecology, issued by the General Nursing Council for Scotland. The examination was held at Aberdeen Royal Infirmary on Tuesday 7th February 1961	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087659	General Nursing Final Examination - Second Paper: Medical Nursing and Venereal Diseases, 1961	Issued by General Nursing Council for Scotland, Associated with Aberdeen Royal Infirmary	Examination Paper	1961	paper, ink	Examination paper for the General Nursing Final Examination on Medical Nursing and Venereal Diseases, issued by the General Nursing Council for Scotland. The examination was held at Aberdeen Royal Infirmary on Tuesday 7th February 1961. Printed on one side	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087660	General Nursing Final Examination - Third Paper: Principles and Practice of Nursing - Part II, 1961	Issued by General Nursing Council for Scotland, Associated with Aberdeen Royal Infirmary	Examination Paper	1961	paper, ink	Examination paper for the General Nursing Final Examination on the Principles and Practice of Nursing - Part II, issued by the General Nursing Council for Scotland. The examination was held at Aberdeen Royal Infirmary on Tuesday 7th February 1961. Printed	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087686	Health Examination, 1955	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1955	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursing	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087687	General Examination, 1955	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1955	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursing	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087688	First Aid Examination, 1955	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1955	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursing	Presented in 2010 by Morag Middleton.	FOUND		

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ABDMS087689	Theory and Practice of Nursing Examination, 1955	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1955	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087690	Nutrition Examination, 1955	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1955	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087691	Anatomy and Physiology House Examination, 1956	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1956	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087692	Health and Nutrition House Examination, 1956	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1956	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087693	Principles and Practice of Nursing House Examination, 1956	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1956	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		
ABDMS087694	Medical House Examination, 1957	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1957	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursin	Presented in 2010 by Morag Middleton.	FOUND		

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ABDMS087695	Senior Nursing House Examination, 1957	Issued by Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School, Associated with Royal Aberdeen Hospital for Sick Children	Examination Paper	1957	paper, ink	Formative internal examination paper issued by the Aberdeen Royal Infirmary and Associated Hospitals' Group Nurse Training School for student nurses at the Royal Aberdeen Hospital for Sick Children who were working towards their Preliminary General Nursing	Presented in 2010 by Morag Middleton.	FOUND		
DISAGBS0008862	Tea Tin		Tin			Melrose rectangular tea tin with hinged lid.	Unknown	FOUND		
DISAGBS000913	Doll's Furniture		Doll's Furniture			Small cardboard box containing miniature doll's parasol, two miniature cows, six plastic fish and a vice. Ivory or ivory-coloured plastic?	Unknown	FOUND		
DISAGBS000923	Pen Nib		Nib			Wooden pen nib.	Unknown	FOUND		
DISAGBS000949	Wooden Umbrella Handle		Umbrella Handle			Ornate umbrella handle, dark wood.	Unknown	FOUND		
DISAGBS000950	Wooden Door Stop		Door Stop			Small wooden door stop.	Unknown	FOUND		
DISAGBS000951	Tools (4)		Tools (4)			One S-shaped hook; one pair of tongs; one L-shaped poker; and one turning iron.	Unknown	FOUND		
DISAGBS000977	Palette Knife		Knife			Small metal palette knife with wooden handle. Marked: "Shear[?]" (obscured by sticker) plus hallmarks/maker's mark.	Unknown	FOUND		
DISAGBS000978	Snuff Horn		Horn			Hollowed-out horn, cow?	Unknown	FOUND		
DISAGBS001009	Rook Chess Piece		Chess Piece			Carved ivory rook, shaped like a castle turret.	Unknown	FOUND		
DISAGBS001010	Walrus Tooth?		Tooth?			Small tusk-shaped bone or tooth or horn?	Unknown	FOUND		
DISAGBS001035	Wooden Stool		Stool			Three-legged wooden stool with leather-covered seat.	Unknown	FOUND		
DISAGBS001039	Baking Moulds (3)		Moulds			Small moulds for baking.	Unknown	FOUND		
DISAGBS001043	Wooden Baking Stamps (2)		Stamps			Wooden stamps, for baking: one abstract, one floral (rose).	Unknown	FOUND		
DISAGBS001058	Metal Corkscrew		Corkscrew			Metal corkscrew.	Unknown	FOUND		
DISAGBS001134	Chemist's Bottle		Bottle			Small clear glass with textured outer (ribbed) and cork stopper with brush applicator.	Unknown	FOUND		
DISAGBS001136	Wooden Base		Base			Round wooden base with raised edges, for glass proving beads (missing).	Unknown	FOUND		
DISAGBS001157	Sports Balls (2)		Balls (2)			Two ball sports balls: tennis or quach?	Unknown	FOUND		
DISAGBS001158	Wooden Games (2)		Games (2)			Broken remains of two wooden games: Spellicans and Checkers.	Unknown	FOUND		
DISAGBS001177	Wooden Clothes Peg		Clothes Peg			Wooden clothes peg.	Unknown	FOUND		



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DISAGBS001221	"The New Ready Reckoner - Extended and Improved"		Pocket Book			The New Ready Reckoner - Extended and Improved (n.d.)	Unknown	FOUND		
DISAGBS001314	Chopstick Hairpin		Hairpin			Chopstick-style hairpin, wood, painted red with Oriental floral pattern.	Unknown	FOUND		
DISAGBS001324	Leather-Covered Memento Box		Box			Small child's memento box, leather-covered, with the Folkestone coat of arms on outside, hinged lid.	Unknown	FOUND		
DISAGBS001342	Cut-Throat Razor in Box		Razor in Box			Razors Ground and Sett. Maker: McPherson Brothers, Cutlers, Argyle Street. Cardboard box containing a cut-throat razor.	Unknown	FOUND		
DISAGBS001346	Post Office Savings Tin		Savings Tin			Blue Post Office Savings tin for pennies, lockable. (Locked: key missing)	Unknown	FOUND		
DISAGBS001363	Boxes of Playing Cards (2)		Playing Cards (2)			Boxes of playing cards, makers: Carlisle (depicting L.N.E.R.) and Boudoir (depicting the portrait of a woman in a chemise).	Unknown	FOUND		
ABDAG001796	Monnickendam Sawmill, 1910	James McBey LLD					Unknown	RECONCILED	object had been incorrectly numbered	
ABDMS001210	Sliver Vinaigrette, 1790		Vinaigrette	1790	silver		Presented in 1937 by Mr Henry Cowie.	RECONCILED	Matches ABDMS093626 which was previously recorded as "found uncatalogued"	
ABDAG001700.2	Seville (River With Cathedral in Background, Figures in Foreground)	James McBey LLD				pen and sepia ink on paper	Presented in 1961 by Mrs Marguerite McBey.	RECONCILED	Numbering error. Record duplicated in database	
ABDAG013658	The Unfolding, 1993	Craig Richardson		1993	installation		The Scottish Arts Council Bequest, 1997.	RESOLVED	NOT MISSING - Installation only exists when the artist installs it	
ABDAG013671	Love Gasoline, 1993-1994	Richard Wright		1993-1994	installation. gouache, acrylic	LOVE GASOLINE installation R WRIGHT born London 1960 The Scottish Arts Council Bequest ABD AG 13671	The Scottish Arts Council Bequest, 1997.	RESOLVED	NOT MISSING - Installation only exists when the artist installs it	
ABDAG010783	James, Fifth Earl of Fife, Kt, 1861	Alexander Brodie, James, Fifth Earl Of Fife		1861	white marble on red granite		Presented in 1993 by Miss Lorna Bell.	FOUND	Confirmed still at Duff House - database error at their end as they had recorded that object had been returned to AGM	
ABDMS001361.5	Copper Printing Plate		Plate		copper	1 of 8 Copper Printing Plates	Presented in 1968.	DEACCESSIONED	No longer relevant to the collection; likely disposed of to scrap	

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ABDMS001361.6	Copper Printing Plate		Plate		copper	1 of 8 Copper Printing Plates	Presented in 1968.	DEACCESSIONED	No longer relevant to the collection; likely disposed of to scrap	
ABDMS001361.7	Copper Printing Plate		Plate		copper	1 of 8 Copper Printing Plates	Presented in 1968.	DEACCESSIONED	No longer relevant to the collection; likely disposed of to scrap	
ABDMS001361.8	Copper Printing Plate		Plate		copper	1 of 8 Copper Printing Plates	Presented in 1968.	DEACCESSIONED	No longer relevant to the collection; likely disposed of to scrap	
DISAGBS000803	Box of Rock Samples		Rock Samples			Box of rock samples including quartz, flint, tourmaline, lapidilite, jasper, slate, marble, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; poor provenance; disposed of by destruction	
DISAGBS000804	Box of Rock Samples		Rock Samples			Box of rock samples including quartz, garnet, labradorite, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction	
DISAGBS000805	Bag of Rock Samples		Sample			Assorted rocks collected at Aberdeen Beach.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction	
DISAGBS000806	Crate of Rock Samples		Samples			Crate of assorted rocks, some polished, some with fossils.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction	
DISAGBS000807	Boxes of Glass Slides (7)		Glass Slides			Seven small cardboard boxes containing numerous glass slides, most labelled, all geological diagrams.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop	
DISAGBS000809	Box of Rock Samples		Rock Samples			Box of rock samples including white sandstone from Elgin, quartz, porphyry from Buchan Ness Lighthouse, slate from Macduff, Splite from Craigieven Bay and Glacial Strae from Pitcaple.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction	
DISAGBS000810	Rock Specimens (8)		Specimens			Eight variously sized rocks, some with fossils and gemstones.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction	

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DISAGBS000811	Box of Rock Samples		Samples			Box of rock samples including quartz, magma, fossils, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000812	Catalogue of Rocks: List of Phenomena		Catalogue			Catalogue list of rock samples, listed by previous accession number and type.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000813	Fossil Catalogue		Catalogue			Catalogue list of fossil samples, listed by previous accession number and type.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000814	Crate of Rock Samples		Rock Samples			Crate of assorted rocks, some labelled, including phyllite, granite, limestone, peridotite, fossils, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000815	Box of Rock Samples		Rock Samples			Box of rock samples including quartz, granite, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000816	Rock Specimens (6)		Specimens			Six variously sized rocks, including agate and quartz.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000817	Box of Rock Samples		Rock Samples			Box of rock samples.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000818	Plastic Box of Rock Samples		Rock Samples			Box of rock samples, including sandstone.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000821	Rock Specimens (7)		Specimens			Seven variously sized rocks, some with fossils.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction

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DISAGBS000823	Box of Rock Samples		Rock Samples			Box of small rock and fossil samples.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000825	Box of Rock Samples and Booklet		Samples and Booklet			Box of Rock Samples and a booklet entitled "Story of the Cairngorms" by Alex Bremner.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000826	Plastic Box of Rock Samples		Rock Samples			Box of rock samples, including slate, basalt, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000827	Plastic Box of Rock Samples		Rock Samples			Box of rock samples, including serpentine marble, granite, troctolite, etc.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000828	Plastic Box of Shell Samples		Shell Samples			Box of assorted shells found in Aberdeen.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000829	Rock Specimens (3)		Specimens			One large rock and two small rocks (crystal quartz?).	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000830	Box of Rock Samples		Rock Samples			Box of rock samples, one large and several small.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000831	Box of Rock Samples		Rock Samples			Box of rock samples, granite?	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000832	Box of Rock Samples		Rock Samples			Box of rock samples, including spilite lava, phyllite, jasper and sandstone.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction

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DISAGBS000833	Rock Sample		Sample			Very large rock sample, igneous?	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000836	Rock Samples (8)		Samples			Eight variously sized rocks (malachite and quartz?), some with fossils.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000837	Bag of Small Granite Chips		Granite Chips			Paper sack of small white granite chips or chuckies.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000838	Plastic Box of Rock Samples		Rock Samples			Box of assorted rock samples.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000839	Box of Rock Samples		Rock Samples			Box of nine rock samples (granite and quartz?) plus an envelope of smaller stones.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000840	Box of Rock Samples		Rock Samples			Box of assorted rock samples.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000841	Assorted rock samples		Box of Rock Samples			Box of assorted rock samples, mostly granite and limestone.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction
DISAGBS000901	"Woman's Friend" Magazine		Magazine			Magazine, "Woman's Friend", dated 1948.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop
DISAGBS001067	Metal Vice with Mincer		Vice			Metal vice with funnel and mincer. Wooden handle. Made in Sweden.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop

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DISAGBS001071	Weights (3)		Weights (3)			Weights with bars for lifting, measuring 4lbs, 7lbs and 14lbs.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction / scrapped	
DISAGBS001076	Metal Pot Stand		Pot Stand			Metal pot stand with long handle and three feet.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by destruction / scrapped	
DISAGBS001098	Wooden Box and Assorted Projector Bulbs and Equipment (9)		Projector Bulbs			Wooden box containing assorted projector bulbs and equipment: four unboxed bulbs, two Ozram bulbs in boxes, two Phillips bulbs in boxes and an 8" projector focus lens.	Unknown	DEACCESSIONED	No longer relevant to the collection; ex-Cowdray Hall equipment	
DISAGBS001108	Wooden Pail		Wooden Pail			Wooden pail with iron ring brackets and paddle handle - Orcadian wedding vessel?	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop	
DISAGBS001114	Seat/Stool		Seat/Stool			Small wooden stool painted gold with circular hole in seat.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop	
DISAGBS001118	Sheet Music and Musical Reference Books		Sheet Music			Plastic bag filled with sheet music and musical reference books.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop	
DISAGBS001163	Baby Photograph		Photograph			Baby photograph printed onto card by Wilson's, Aberdeen.	Unknown	DEACCESSIONED	No longer relevant to the collection; disposed of by donation to charity shop	
<b>Thefts</b>										
1976.214	Owl medallion		Medallion		Gold	Owl medallion	Purchased in 1979	Theft	Reported stolen to Grampian Police. Medallion stolen between 16-20 November 1979.	
ABDAG000099	Sauceboat, c. 1775	Benjamin Lumsden	Sauceboat	c. 1775	silver	Pear shaped body: cut and frilled rim: leaf pattern scroll handle: 3 lion's paw feet: rounded base	Purchased in 1978.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000166	"Bulls and Bears" bracelet, 1975	Malcolm Arthur Appleby	Bracelet	1975	white, red, green and yellow 9 carat gold	Alternate links of bulls and bears: comprising white, red, green and yellow gold	Presented in 1979.	Theft	Item Stolen 20.11.1979. Police Informed Item Not Recovered	20-Nov-79

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ABDAG000177	Porringer, 1707	Nathaniel Lock	Porringer	1707	silver	Round straight sided cup: punched and chased design on foot and base of cup: 2 scroll handles	Purchased in 1979 with assistance from the National Fund for Acquisitions and with income from the Webster Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000179	Leopard Medal, 1978	Malcolm Arthur Appleby	Medal	1978	silver (britannia standard)	Circular pendant: die stamped central image of crowned leopard's head within inscribed five sided border: applied loop	Purchased in 1979.	Theft	Item Stolen 20.11.1979. Police Informed Item Not Recovered	20-Nov-79
ABDAG000180	Soup Ladle, c. 1850	William Whitecross	Ladle	c. 1850	silver	Deep oval bowl: single drop heel: rectangular mouldnap: curved square wedged shaft: fiddle pattern handle	Purchased in 1979 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000909	Teaspoons (2), 1821 - 1826	James Pirie	Spoon	1821 - 1826	silver	Pointed oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000913	Teaspoon, 1792 - 1820	James Erskine	Spoon	1792 - 1820	silver	Round pointed oval bowl: single drop heel: fine round edged shaft: old english pattern handle	Presented in 1973 by Mrs E Edmiston.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000915	Tablespoon, 1730 - 1740	John Baillie	Spoon	1730 - 1740		Long oval bowl: double drop heel: round edged shaft: hanoverian handle	Presented in 1970.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000918	Cream Ewer, 1775 - 1795	Peter Matthie	Ewer	1775 - 1795	silver	Urn shape with engraved foliate drape design: curved lip at decoratively cut rim edge: flying scroll handle: pedestal foot	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000931	Engraved Baluster Glass, c. 1730 (?)		Goblet	c. 1730 (?)	glass	Large wheel engraved baluster glass or goblet with solid teared base set on a hollow stem and supported on a folded foot	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000939	Engraved Covered Goblet, 1775 - 1785		Goblet	1775 - 1785	lead glass	Covered goblet probably a loving cup: wheel engraved with land and sea views, small sailing boats, windmill and an amusing scene of a man with a ladder	Purchased in 1980 with assistance from the national Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police - Base only	10-Feb-92
ABDAG000943	Teaspoon, 1792 - 1820	James Erskine	Spoon	1792 - 1820	silver	Sharp pointed oval bowl: single drop heel: square wedged shaft: old english pattern handle	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000945	Teaspoon, 1766 - 1810	Made by James Gordon	Spoon	1766 - 1810	silver	Round pointed oval bowl: single drop heel: round edged shaft: old english pattern handle	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000946	Teaspoon, 1766 - 1810	James Gordon	Spoon	1766 - 1810	silver	Pointed oval bowl: single drop heel: square wedged shaft: old english pattern handle	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000952	Teaspoon, 1810	Sarah & John William Blake	Spoon	1810	silver	Sharp pointed oval bowl: single drop heel: square wedged shaft: hanoverian handle	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000955	Three Teaspoons, 1882 - 1883	Martin Hall & Co. Ltd.	Spoon	1882 - 1883	silver	Pointed oval bowl: square wedged shaft: old english pattern handle with beaded border around edge of shaft and handle	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000965	Three Tablespoons, 1774 - 1837	Made by John Leslie	Spoon	1774 - 1837	silver	Long round pointed oval bowl; double drop heel; round edged shaft: Hanoverian handle.	Unknown	Theft	Missing October 1989; Reported to Grampian Police - One item of 3	10-Feb-92

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ABDAG000967	Tablespoon, 1730 - 1750	Made by Hugh Ross	Spoon	1730 - 1750	silver	Round pointed oval bowl; single drop heel; round edged shaft; Hanoverian handle.	Gift	Theft	Missing October 1989; Reported to Grampian Police - all three of 3	10-Feb-92
ABDAG000970	Teaspoon, 1755 - 1780	Made by James Gisland	Spoon	1755 - 1780	silver	Round pointed oval bowl; single drop heel; square wedged shaft; Hanoverian handle: shaft and handle with engraved decoration.	Unknown	Theft	Missing October 1989; Reported to Grampian Police - all three of 3	10-Feb-92
ABDAG000984	Mustard Spoon, 1904 - 1905	J G	Spoon	1904 - 1905	silver	Tear drop bowl: square wedged shaft: king's pattern handle engraved with scroll design	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000985	Mustard Spoon, 1873 - 1874	Made by Susan Whitaker	Spoon	1873 - 1874	silver	Fiddle pattern handle. Shallow round-nosed bowl tapering to heel: rectangular mouldnap: square wedged shaft.	Unknown	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000992	Snuff Box, 1824 - 1825	Made by Thomas Shaw	Snuff Box	1824 - 1825	silver and gilt	Rectangular box with chased foliate work around hinged lid edge and sides; embossed diamond and feather pattern on border of lid and base; applied central plain plate also on lid; gilt interior.	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG000997	Snuff Box, 1846 - 1847	Made by Edward Smith	Snuff Box	1846 - 1847	silver	Rectangular box with applied engraved scrolling foliate border around edge of lid and base; applied plain plate on hinged lid; embossed diamond and feather pattern on base and sides.	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001007	Teapot, 1748 - 1755	Coline Allan	Teapot	1748 - 1755	silver	Spherical body: curved and fluted spout: scroll handle with wooden spacers: hinged lid with finial: floral engraving around shoulder: spreading rim foot	Purchased in 1976 with assistance from the National Fund for Aquisitions and with income from the Webster Bequest.	Theft	Missing October 1989; Reported to Grampian Police	06-Jan-98
ABDAG001013	Toast Rack	Atkin Brothers	Rack		silver	Cuboid form: 7 wire ribs: plain rectangular loop handle: 4 bun feet	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	23-Oct-00
ABDAG001014	Round Bowl, 1887 - 1888	J R	Bowl	1887 - 1888	silver	Small round body: fluted rim: chased shell and scroll decoration	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001031	Sugar Tongs, 1827 - 1828	Made by Peter Arthur	Tongs	1827 - 1828	silver	Small sharp pointed oval bowls with shell design on outside: single drop heels: rectangular mouldnaps: polished concave sprung handle	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	31-Mar-98
ABDAG001033	Teapot, 1800-1849	Nathaniel Gillet	Teapot	1800-1849	silver and fruit wood	Oval shaped body: domed oval hinged lid: fruit wood finial: plain spout: ornate fruit wood handle springing from reeded foot	Purchased in 1964 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	06-Feb-98
ABDAG001034	Sugar Bowl, 1785 - 1824	Nathaniel Gillet	Bowl	1785 - 1824	silver	Oval boat shape: chased reeded work around rim: 2 plain flat loop handles: plain oval foot	Purchased in 1964.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001036	Cowrie Shell Snuff Box	Benjamin Lumsden	Snuff Box		silver and shell	Silver mounted tiger cowrie shell of varying colour: clip and pin mounting with pin hinged lid: pricked border design and floral work	Purchased in 1976.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001045	Punch Ladle, 1825 - 1845	John Mcqueen	Ladle	1825 - 1845	silver	Round bowl: single drop heel: short curved square wedged shaft: long fiddle pattern handle	Purchased in 1964.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92



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ABDAG001052	Wine Jug, 1877 - 1878		Jug	1877 - 1878	silver	Tall urn shaped jug: chased drape and oval medallion design around plain body: reeded border around spout lip: narrow or elliptical neck: double scroll handle: square base	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001053	Chased Cup, 1820 - 1830	John Langlands	Cup	1820 - 1830	silver	Cylindrical form: chased scroll and foliate work on body: 2 double scroll handles: circular pedestal foot with chased work	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001071	Penknife, 1885 - 1886	T Marsh & Co	Knife	1885 - 1886	silver and mother of pearl	Typical penknife form: decorative handle shaped at end: engraved foliate design on 2 mother of pearl handle sections rivetted to knife body	Unknown	Theft	Missing October 1989; Reported to Grampian Police	23-Oct-00
ABDAG001076	Caster		Caster		silver	Curved cuboid form: square domed pull off castor lid with small finial: domed base: 4 shell feet	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	23-Oct-00
ABDAG001088	Cream Jug	S Blackensee & Son	Jug		silver	Bulbous form with ridged curving body: oval rim and base: square topped loop handle: reeded border around rim from handle to spout	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001090	Bowl, 1894 - 1895	Atkin Brothers	Bowl	1894 - 1895	silver	Round form tapering towards rim: chased swirling vertical bands on lower half of body: flat base: gilt interior	The Leslie Thomson Bequest.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001101	Teaspoons (2)	Nathaniel Rae	Spoon		silver	Pointed oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	28-Jan-00
ABDAG001102	Tablespoon	Made by John Ewen	Spoon		silver	Sharp pointed oval bowl: single drop heel: square wedged shaft: old english pattern handle	Purchased in 1981 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001104	Toddy Ladle	J S	Ladle		silver	Round bowl: fine curved square wedged shaft: old english pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001105	Toddy Ladle	Peter Ross	Ladle		silver	Rounded oval bowl: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001107	Tablespoons (2), 1785 - 1824	Nathaniel Gillet	Spoon	1785 - 1824	silver	Round pointed oval bowl: single drop heel: round edged shaft: old english pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001110	Teaspoon, 1766 - 1810	James Gordon	Spoon	1766 - 1810	silver	Pointed oval bowl: single drop heel: round edged shaft: old english pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001123	Mead Glass, 1720 - 1730		Mead Glass	1720 - 1730	lead glass	Cup shaped bowl on annulated knob: short plain section of stem with tear: basal knob: domed and folded foot	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001133	Tablespoon, 1766 - 1810	James Gordon	Spoon	1766 - 1810	silver	Round pointed oval bowl: double drop heel: square wedged shaft: hanoverian handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	28-Jan-00
ABDAG001136	Nickel Silver Snuff Box, 1824 - 1871	John Findlay	Snuff Box	1824 - 1871	nickel silver	Plain oblong shaped box: rounded corners and hinged lid: narrow engraved border around lid: gilt interior, lid and base	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92

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ABDAG001140	Teaspoon, 1779 - 1792	William Byres	Spoon	1779 - 1792	silver	Pointed oval bowl: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1981.	Theft	Missing October 1989; Reported to Grampian Police	28-Jan-00
ABDAG001242	Thistle Form Mug, c. 1705	George Walker	Mug	c. 1705	silver	Plain thistle form of queen anne style: strap handle with repousse decoration: applied lobes at base: reeded border above: rim foot	Purchased in 1983 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001285	Teaspoon, 1770	Made by John Leslie	Spoon	1770	silver	Pear shaped pointed bowl: single drop heel: fine round edged shaft: curved old english pattern handle	Purchased	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001299	Tablespoon, 1770	John Ewen	Spoon	1770	silver	Pointed oval bowl: single drop heel: square wedged shaft: old english pattern handle	Purchased in 1984 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001300	Tablespoon, 1770	John Ewen	Spoon	1770	silver	Pointed oval bowl: single drop heel: square wedged shaft: old english pattern handle	Purchased in 1984 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001316	Teaspoon, c. 1830	John Garden	Spoon	c. 1830	silver	Shallow long pointed oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1983.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001324	Tablespoon, 1830	Alexander Davidson	Spoon	1830	silver	Ointed oval bowl: single drop heel: round edged shaft: pointed old english pattern handle	Gift	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001328	Teaspoon, c. 1798	John Zeigler	Spoon	c. 1798	silver	Pointed oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: old english pattern handle	Gift	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001335	Teaspoon, 1800 - 1849	J Mci	Spoon	1800 - 1849	silver	Pointed oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: fiddle pattern handle	Purchased in 1984.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001340	Toddy Ladle, c. 1860	Charles Torchetti	Ladle	c. 1860	plated silver	Rounded oval bowl: rectangular mouldnap: curved square wedged shaft: fiddle pattern handle	Purchased in 1984.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001356	Round Bowl, c. 1730	George Cooper	Bowl	c. 1730	silver	Plain round bowl: small reeded rim: spreading foot	Purchased in 1984.	Theft	Missing October 1989; Reported to Grampian Police	09-Aug-99
ABDAG001370	Toddy Ladle		Ladle		silver	Oval bowl: fine square wedged shaft: oar pattern handle	Purchased in 1984.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG001377	Circular Waiter, c. 1825	James Pirie	Waiter	c. 1825	silver	Plain circular waiter: gadrooned border: 3 chevron pattern feet	Purchased in 1985.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG002329	The Sunday School Class	John Burnet			watercolour		Purchased in 1960.	Theft	Reported stolen June 1962 (info from card index record)	27-Jan-20
ABDAG002987	A Street Scene	Charles S. Keene			pencil		Purchased in 1960.	Theft	Reported stolen 1962	27-Jan-20
ABDAG003187	Drawing for "Punch" - Might is Right	George Louis Palmella Busson du Maurier RWS			pen and ink on paper		Presented in 1934 by the artist's trustees.	Theft	Reported stolen 1962	27-Jan-20
ABDAG003273	An 'At Home' Card for Mrs Macdonald	Edwin Austin Abbey RA			pen and ink		Alexander Macdonald Bequest, 1901.	Theft	Reported stolen 1962	27-Jan-20
ABDAG004017	William Alexander	Sir George Reid PRSA HRSW LLD, William Alexander			wash		Alexander Macdonald Bequest, 1901.	Theft	Reported stolen 1962	27-Jan-20

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ABDAG004018	Alexander Macdonald	Sir George Reid PRSA HRSW LLD			pen and ink		Alexander Macdonald Bequest, 1901.	Theft	Reported stolen 1962	27-Jan-20
ABDAG004381	Mother and Child, 1918	Bernard Meninsky		1918	pencil and wash		Presented in 1945 by Mrs James Fiddes.	Theft	Stolen - early 1990s	27-Jan-20
ABDAG005807	Design for a Stage Setting	E. Gordon Craig			lithograph on paper		Presented in 1910 by Miss E P McGhie.	Theft	Reported stolen 1962	27-Jan-20
ABDAG006345	Old Lady Warming Hands at Fire	Jozef Israels HRSA			lithograph		Alexander Macdonald Bequest, 1901.	Theft	Reported stolen 1962	27-Jan-20
ABDAG007611	Trees in Hyde Park, with a Cow Feeding	Andrew Geddes ARA			etching		Presented in 1937 by J Kent Richardson.	Theft	Not found 1996; Missing, believed stolen 1962	27-Jan-20
ABDAG008656	Teapot, c. 1766	James Gordon & George Roger	Teapot	c. 1766	silver and fruitwood	Baluster body with engraved floral swags and gadroons at shoulder: hinged domed lid with bud finial: girdled curved spout: square scrolling fruit wood handle: spreading foot	Purchased in 1988 with assistance from the National Fund for Acquisitions.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG008666	Child's Spoon And Fork Set, 1871	George Sangster	Spoon	1871		Spoon: rounded oval bowl: single drop heel: rectangular mouldnap: square wedged shaft: fiddle pattern handle. fork: 4 pronged: rectangular mouldnap: fiddle pattern handle	Purchased in 1988.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDAG008679	Sugar Bowl, c. 1750	Coline Allan	Bowl	c. 1750	silver	Round oval bowl on raised and stepped foot: flattened shaped and scalloped rim with raised edge	Purchased in 1989.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS000529	Trumpet Shaped Glass, c. 1750		Glass	c. 1750	glass and soda	Trumpet shaped glass: slender elongated tear shaped stem: folded conical shaped base	The Leslie Thomson Bequest.	Theft	Missing June 2001; Reported to Grampian Police	28-Jun-01
ABDMS000765	Figure Modelled as a Young Girl, 19th Century		Figure	19th Century	porcelain	Porcelain figure modelled as a young girl on a raised and hollow base.  The figure is depicted wearing a bonnet and dressed in colours of blue, white, gold and pink; decorated with flowers and gilding.	Gift	Theft	Missing October 1989; Reported to Grampian Police	14-Sep-01
ABDMS000779	Oriental Cups (3), 19th Century		Cup	19th Century	porcelain	Porcelain rounded cups with lip.  Decorated with lotus flowers and ducks in green, red, blue, yellow, gold, pink and fawn. Interior rose coloured and rim with elaborate red and gold line.  Enamel glaze.	Presented in 1968.	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
ABDMS000797	Japanese Mug, 19th Century		Mug	19th Century	earthenware	Earthenware Imari mug decorated with Japanese landscape in underglaze blue with iron-red and gold enamel.	Presented in 1968.	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
ABDMS000804	Chinese Bowl, Kuang- Hsu Dynasty, 1875-1908		Bowl	Kuang-Hsu Dynasty, 1875-1908	porcelain	Chinese glazed porcelain bowl. Chinese characters painted on base. Exterior decorated with a red dragon along with red, blue and green clouds on a white ground. White glaze.	Presented in 1968.	Theft	Missing October 1989; Reported to Grampian Police	22-May-00

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ABDMS000809	Ivory Figure:Man And Tortoise		Figure		ivory	Figure of man dressed in robe, pleated tunic and straw hat carrying an oar in left hand and tortoise in right hand	Presented in 1968.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS000811	Ivory Figure:Man With Net		Figure		ivory	Figure carved as a man in a wind:dressed in robe and tunic with hat blowing away:carries net over left shoulder and bucket in right hand	Presented in 1968.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS001074	Silver Pocket Watch In Case, 1872	Noah Wright	Watch	1872	silver, metal glass	Round form: plain domed and hinged pair case: silver watch dial withgold roman numerals and central gold and engraved floral work: bluedsteel hands: verge escapement: tulip pillar loop: key	Gift	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS001076	Pocket Watch In Silver Pair Case, c. 1819	V & Co	Watch	c. 1819	silver and other metals	Round form: plain domed and hinged pair case: white dial with black roman numerals: metal hands: verge escapement with pierced and engraved floral and scroll design: tulip pillar loop	Presented in 1952 by Mr J M Mcpherson.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS001507	Decorated Sauce Ladle, c. 1865		Ladle	c. 1865	pottery	Earthenware sauce ladle with classical scene.  Decorated in blue on white ground with a ruin, two figures and a floral arabesque border.	Unknown	Theft	Stolen from public display 21/08/1980	27-Jan-20
ABDMS005413	Narwhal Tusk, 19th Century		Narwhal Tusk	19th Century			Unknown	Theft	Missing October 1989; Reported to Grampian Police	27-Jan-20
ABDMS006634	Purple Velvet Evening Bag, Possibly 1930s		Bag	Possibly 1930s	silk velvet silk lining	Ladies bright purple silk velvet evening purse.  Fabric gathered on to rectangular mount with diamante studs. chain link handle (discoloured) white silk lining with slip pocket (ruched and elasticated top).  Fastens with decorative diamante clip (some	The Peggy Walker Gift.	Theft	Stolen from open public display 06/04/2010 - Provost Skene's House	27-Jan-20
ABDMS011211	Jade Hat Button, 1270 - 1370	Owned by James Cromar Watt LLD	Ornament	1270 - 1370		Small pierced ornament of grey jade with dragon form on top of flower originally a hat button	James Cromar Watt Bequest, 1941.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS011226	Carving Of Human Skull		Carving		ivory	Ivory carving of human skull showing teeth etc. with snake encircling back and toad sitting on top: mottled with black staining	Bequeathed in 1938 by Dr James Taylor Grant.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92
ABDMS011231	Carving Of Boy And Bullock		Carving		ivory	Ivory carving in form of boy playing flute seated over crouching bullock	Bequeathed in 1928 by Miss Ann Reid.	Theft	Missing October 1989; Reported to Grampian Police	10-Feb-92

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ABDMS011383	Urn Style Vase On Stand, Probably Late 19th Century		Vase	Probably Late 19th Century	porcelain	Double-handled urn-style vase on square pedestal. Vermillion and green richly gilded and classical panel pictures. Joined to base with screws. Clear glaze.	Unknown	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
ABDMS014199	White Ewer And Cover, 19th Century		Ewer	19th Century	porcelain	White hard paste porcelain ewer with over glaze polychrome enamels (Bristol pattern), mainly in greens, pinks, lilacs in swags and baskets. Edged with a terracotta band, there is also a moulded terracotta coloured lion knob on the round cover. Applied	Bequest	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
ABDMS014200	Large Bowl, 1800 - 1849	Crown Derby	Bowl	1800 - 1849	porcelain	Large bowl. Round slightly flared bowl on short foot. Terracotta and blue underglaze pattern with gilding.	Bequeathed in 1916 by Miss A Kilgour.	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
ABDMS014506	Famille Vert Stand, 1800 - 1849	Owned by James Cromar Watt LLD	Stand	1800 - 1849	earthenware	Famille vert lotus leaf (3 part) stand with 3 curling and curved legs; bird design with green border. High clear glaze.	James Cromar Watt Bequest, 1941.	Theft	Missing October 1989; Reported to Grampian Police	22-May-00
<b>Historic loss</b>										
ABDAG000091	A Scottish Maid	Artist Unknown				gouache on cardboard	Unknown	Historical Loss	Not found 04/03/2002; Last known location - found in museum basement store 1976	04-Mar-02
ABDAG000176	Mug, 1774	John Kentember	Mug	1774		silver	Bulbous form with lip: double scroll handle: short pedestal foot	Purchased in 1979 with assistance from the National Fund for Acquisitions and with income from the Webster Bequest.	Historical Loss	31-Mar-98
ABDAG000232	Seagulls in the Sun, 1974	Ian Fleming RSA RSW RWA RGI LLD HonDart		1974		screenprint on paper		Purchased in 1974.	Historical Loss	Not found 28/07/1998
ABDAG000558	Port Dundas, Glasgow, 1947	Ian Fleming RSA RSW RWA RGI LLD HonDart		1947		drypoint on paper		Purchased in 1980.	Historical Loss	Not found 28/07/1998; Last seen 14/11/1980
ABDAG000676	Lodge Walk	Alec Fraser				etching on paper		Presented in 1982 by George P F McKay.	Historical Loss	Last seen 03/08/1998
ABDAG000979	Tablespoon, 1794 - 1795		Spoon	1794 - 1795		silver		The Leslie Thomson Bequest.	Historical Loss	Not found 28/01/2000; Last seen 26/06/1987
ABDAG001095	Tray-Stand, 1900 - 1901	B B	Stand	1900 - 1901		silver	Possibly by ball brothers	The Leslie Thomson Bequest.	Historical Loss	Not found 28/10/1999; Last seen 26/06/1987

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ABDAG001310	Chocolate Pot Stand, 1740 - 1750	James Glen	Stand	1740 - 1750	silver	Circular: broad band of chased scrolling foliage and flowers: gadrooned border: 3 scroll feet	Purchased in 1983.	Historical Loss		10-Feb-92
ABDAG002292	River and Road near Huntly	S. J. Lamorna Birch RA RWS			oil on canvas		Presented in 1946 by Lady Rosalind Davidson.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG002298	Cove	James Cassie RSA			oil		Bequeathed in 1919 by Miss Barron.	Historical Loss	Not found 1978	04-Mar-02
ABDAG002299	The Donor's Father	James Cassie RSA			oil on canvas		Bequeathed in 1939 by Robert Mitchell.	Historical Loss	Not found 1967	04-Mar-02
ABDAG002300	Dr Alexander Kilgour	James Cassie RSA			oil		Presented in 1940 by Patrick Cooper.	Historical Loss	Not found April 1968	04-Mar-02
ABDAG002305	Spring in the Trossachs	Joseph Farquharson RA			oil on canvas		Bequeathed in 1902 by Mrs Leslie.	Historical Loss	Lent out; not accounted for in 1925	10-Feb-92
ABDAG002315	Portrait	After Mme Vignee Le Brun			oil		Presented in 1895 by Mrs Duthie of Cairnbulg.	Historical Loss	Not found 10/02/1992; Last known location - Aberdeen Academy (date unknown); not included in 1968 catalogue	10-Feb-92
ABDAG002321	Castlegate Market, Aberdeen	Alexander Ballingall			watercolour		Purchased in 1938.	Historical Loss	Not found 1967	04-Mar-02
ABDAG002349	Sound of Kerrara, Oban	Patrick Campbell Auld			watercolour on paper		Presented in 1948 by William Alexander.	Historical Loss	Not found 1992	10-Feb-92
ABDAG002618	Stockholm Harbour, 1923	Sir Muirhead Bone RE		1923	pencil on blue/grey paper		Presented in 1963 by the executors of Mr R H & Dr Dorothea Walpole.	Historical Loss		10-Feb-92
ABDAG002672	Dordrecht	Francis Carlebur			watercolour		Presented in 1933 by J Cromar Watt.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG002744	Gertrude Jamieson	Robert Herdman RSA			oil		Bequeathed in 1919 by John Thomson.	Historical Loss	Not found 1968	04-Mar-02
ABDAG002780	Strath Tay	George Houston RSA RI RSW			oil		Bequeathed in 1919 by G B Shirres.	Historical Loss	Not found 04/03/2002; Last known location - lent out 1968	04-Mar-02
ABDAG002947	William Williams 1859-1949 Schoolmaster at Newburgh (and the Artist's Teacher), 1936	James McBey LLD, W Williams		1936	oil on panel		Presented in 1961 by Mrs Marguerite McBey.	Historical Loss		31-Jan-96
ABDAG003101	Sketchbook of Drawings	James Giles RSA					Presented in 1959 by J Kent Richardson.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003124	Harbour Scene	Archibald D. Reid ARSA RSW			oil on panel		Bequeathed in 1967 by Norman J J Walker.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003137	Sir Thomas More	Francesco Bartolozzi RA, After Hans Holbein			stipple engraving		Presented in 1932 by Dr John Stirton.	Historical Loss		17-Jul-96
ABDAG003276	Glasgow Views	Sir Muirhead Bone RE					Purchased in 1963.	Historical Loss	Not found 25/07/1996	27-Jan-20
ABDAG003301	October, Cope near Wormley Hill	William Paton Burton			watercolour		Alexander Macdonald Bequest, 1901.	Historical Loss		10-Feb-92
ABDAG003497	The Dee Above Ballater	C.N. Woolnoth			watercolour		Bequeathed in 1896 by Mrs Duthie.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003498	The Dee Below Ballater	C.N. Woolnoth			watercolour		Bequeathed in 1896 by Mrs Duthie.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003501	The Spinner	Miss Dove Wilson			oil		Presented in 1910 by Sir James Murray.	Historical Loss	Not found 1968	04-Mar-02
ABDAG003560	Mrs Thomas Forbes	James Wales, Mrs Forbes			oil		Presented in 1892 by Dingwall Fordyce.	Historical Loss	Not found 1968	04-Mar-02

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ABDAG003561	Rev. Thomas Forbes	James Wales, Sitter is Rev Thomas Forbes			oil		Presented in 1892 by Dingwall Fordyce.	Historical Loss	Not found 1968	04-Mar-02
ABDAG003622	The Old Trades Hall of Aberdeen	Artist Unknown			pen, ink and wash		Unknown	Historical Loss	Not found 04/03/2002; Last known location - transferred from Provost Skene's House 1973	04-Mar-02
ABDAG003624	A Survey of Boguefairly, Aberdeen, 1756	Artist Unknown	1756		pen and ink on paper		Unknown	Historical Loss	Not found 04/03/2002; Last known location - transferred from Provost Skene's House 1973	04-Mar-02
ABDAG003626	Still Life, Game, Fish And Fruit	Artist Unknown			oil		On loan from Dr John Rose.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003628	Portrait of a Gentleman	Artist Unknown			oil		Unknown	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003635	Portrait of Mrs Richmond(Nee Louise Haffell)	Artist Unknown			oil		Gift	Historical Loss	Not found 1968	04-Mar-02
ABDAG003637	Portrait of William Hall	Artist Unknown, William Hall			oil on canvas		Presented in 1937 by Mrs Cochar Hall.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003644	William Duncan, 1750-1774	Artist Unknown, William Duncan	1750-1774		oil on canvas		Curatorial Care	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG003657	Leaf From A Sketchbook	Artist Unknown			pen and ink		Unknown	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003813	Double Sided Miniature of Two Sisters	Artist Unknown					Unknown	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003905	Torry and the Inches	Charles Russell			watercolour on paper		Presented in 1937 by Mrs T R Gillies.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG003908	Self Portrait	After Peter Paul Rubens					Unknown	Historical Loss	Not found 1968	04-Mar-02
ABDAG004029	Norham Chancel	Sir George Reid PRSA HRSW LLD			pencil		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 1967	04-Mar-02
ABDAG004030	The Walls Of Avignon	Sir George Reid PRSA HRSW LLD			pencil		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 1967	04-Mar-02
ABDAG004205	Figure Studies	John Phillip RA HRSA			charcoal on paper		Presented in 1934 by Mrs Colin Phillip.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG004220	Study for "The Militia", 1849	John Phillip RA HRSA	1849		chalk		Presented in 1934 by Mrs Colin Phillip.	Historical Loss	Not found 10/02/1992	10-Feb-92
ABDAG004501	Male Model - Sketch (at Gray's School of Art)	Sir William Orpen KBE RA RHA			oil		Presented in 1940 by the executors of Alec Fraser.	Historical Loss	Not found pre 1967	01-Jan-67
ABDAG004662	Marquis of Huntly	James Pittendrigh Macgillivray LLD RSA, Marquis Of Huntly			plaster		Presented in 1895 by the artist.	Historical Loss		29-Jan-96
ABDAG004663	Professor D. Masson	James Pittendrigh Macgillivray LLD RSA, Professor D Masson			plaster		Presented in 1895 by the artist.	Historical Loss		29-Jan-96
ABDAG004668	Erinna, 1900 - 1924	James Pittendrigh Macgillivray LLD RSA	1900 - 1924		plaster medallion on wooden mount		Presented in 1919 by the executors of Professor William Stephenson MD.	Historical Loss	Not found pre 1988; database notes read: "this work was lost for many years. 24/11/1988"	24-Nov-88
ABDAG004676	La Flandre, 1914	James Pittendrigh Macgillivray LLD RSA	1914		bronze on wood		Purchased in 1972.	Historical Loss	Not found 1989	04-Mar-02

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ABDAG004731	William Wallace	Artist Unknown, William Wallace			bronze (replica) on art gallery base	01prelimstudy2	Purchased in 1951.	Historical Loss	Not found 04/03/2002	27-Jan-20
ABDAG004803	Grave Stele of Ameinokleia, c. 400 B.C	Artist Unknown, Ameinokleia		c. 400 B.C	plaster cast	02female 3plaster Cast2	Presented in 1905 by Mr James Edward Crombie.	Historical Loss		22-Nov-00
ABDAG004935	Girl Reading (After Luke Fildes)	Harry Scott Bridgwater			photogravure		Primrose-Leslie Bequest, 1902.	Historical Loss		25-Jul-96
ABDAG004936	Playmates	Harry Scott Bridgwater, After Sir Luke Fildes			photogravure		Primrose-Leslie Bequest, 1902.	Historical Loss		25-Jul-96
ABDAG005002	Seated Nude - Side View, 1925 - 1949	James McBey LLD		1925 - 1949	pencil and watercolour		Presented in 1961 by Mrs Marguerite McBey.	Historical Loss		10-Feb-92
ABDAG005010	Stonehaven Bay	James McBey LLD			pen and ink on paper		Bequeathed in 1929 by Miss M C Innes.	Historical Loss		10-Feb-92
ABDAG005051	Maine Harbour - A Volume of Sketches	James McBey LLD					Presented in 1961 by Mrs Marguerite McBey.	Historical Loss		10-Feb-92
ABDAG005087	Map of Scotland	John Ainslie	Map		printed silk on silk		Unknown	Historical Loss	Not found 22/03/2002	27-Jan-20
ABDAG005091	Portrait Group of George Jamesone, his Wife and Child	John Alexander, After George Jamesone			engraving		Unknown	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG005105	Local Views: Elgin-Destruction Of Elgin Cathedral	T. Allum			engraving on paper	02building 2cathedral 3	Unknown	Historical Loss		19-Jul-96
ABDAG005107	A Favourite Author	After Sir Lawrence Alma-Tadema OM RA HRSA			etching on paper		Bequest	Historical Loss	Not found 30/06/1998	27-Jan-20
ABDAG005133	Chairing The Members	F. Aveline, William Hogarth			engraving		Purchased in 1964.	Historical Loss	Not found 30/06/1998	27-Jan-20
ABDAG005140	Evening	Captain William Baillie, After Rembrandt van Rijn			etching and aquatint	1750-1774, 1775-1779	Unknown	Historical Loss	Not found 06/08/1998	27-Jan-20
ABDAG005142	Head of a Woman	Hans(Grien) Baldung			lithograph on paper		Gift	Historical Loss		15-Jul-96
ABDAG005147	Prayer in Spain	Thomas Oldham Barlow RE, John Phillip RA HRSA			engraving on paper		Presented in 1887 by Francis Edmond.	Historical Loss		15-Jul-96
ABDAG005148	Coming Home	Thomas Oldham Barlow RE, John Phillip RA HRSA			engraving on paper		Presented in 1887 by Francis Edmond.	Historical Loss		15-Jul-96
ABDAG005152	The Northern Assurance Co. Aberdeen Offices	Engraved by C.R.B Barrett, After George Washington Wilson			etching on paper		Purchased	Historical Loss		15-Jul-96
ABDAG005154	Brig "O" Balgownie (From A Photograph By Wilson), 1888	C.R.B Barrett		1888	etching on paper		Purchased in 1965.	Historical Loss		15-Jul-96
ABDAG005158	Stonehaven (View From Cliff Road To The South)	William Henry Bartlett			line engraving-coloured on paper		Purchased in 1947.	Historical Loss		15-Jul-96
ABDAG005175	A. Vizier	Marius Alexander Jacques Bauer			etching on paper		Bequest	Historical Loss		17-Jul-96
ABDAG005180	Mecca Pilgrims	Marius Alexander Jacques Bauer			etching on paper		Bequest	Historical Loss		17-Jul-96
ABDAG005213	Mosque At Scutari (No. 9)	Marius Alexander Jacques Bauer			etching on paper		Presented in 1960 by Mrs Marguerite McBey.	Historical Loss		17-Jul-96



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ABDAG005234	Dr. John Stuart	Robert Charles Bell, Sir George Reid PRSA HRSW LLD			engraving on paper		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 04/08/1998	27-Jan-20
ABDAG005241	Transatlantic Suite No. 9 Title Page - (Transatlantic Quartet?)	Anthony Benjamin			screenprint		Purchased in 1973.	Historical Loss	Not found 04/08/1998	27-Jan-20
ABDAG005267	The Picture Gallery	Thomas Marie Auguste Blanchard, Sir Lawrence Alma- Tadema OM RA HRSW			engraving on paper		Primrose-Leslie Bequest, 1902.	Historical Loss	Not found 04/08/1998	27-Jan-20
ABDAG005269	The Vintage Festival	Thomas Marie Auguste Blanchard, Sir Lawrence Alma- Tadema OM RA HRSW			engraving on paper		Primrose-Leslie Bequest, 1902.	Historical Loss	Not found 04/08/1998	27-Jan-20
ABDAG005321	Piccadilly Circus 15 (Cancelled Copper Plate)	Sir Muirhead Bone RE			drypoint		Presented in 1954 by Mrs Mayer.	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG005441	The Lighthouse, Off Peterhead - An Artist's Ramble in the North of Scotland	Michel Bouquet			coloured lithograph on paper		Purchased in 1965.	Historical Loss		04-Mar-02
ABDAG005654	Shipyards Govan, 1889	Sir David Young Cameron LLD RA RSA RWS RSW	1889		etching	06industry 2shipbuilding3townscape 2scotland 3glasgow 4marine 2	Bequeathed in 1940 by Dr John Macdonald.	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG005674	Neidpath	Sir David Young Cameron LLD RA RSA RWS RSW			etching		Presented in 1955 by the Honourable Gertrude Forbes-Semphill.	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG005733	Ghemma au turban À l'aigrette	Edgar Chahine			etching on paper		Bequeathed in 1929 by Miss M C Innes.	Historical Loss	Not found 03/08/1998	27-Jan-20
ABDAG005767	Old Tower - Leith	John Clerk of Eldin			etching on paper		Purchased in 1940.	Historical Loss	Not found 03/08/1998	27-Jan-20
ABDAG005772	Sherriff Hall, 1750-1774	John Clerk of Eldin	1750-1774		etching on paper		Purchased in 1940.	Historical Loss	Not found 03/08/1998	27-Jan-20
ABDAG005777	Perth Bridge, 1750-1774	John Clerk of Eldin	1750-1774		etching on paper		Purchased in 1940.	Historical Loss		30-Jan-95
ABDAG005811	Aberdeen from the South, 1850	R.P. Cuff	1850		engraving on paper		Unknown	Historical Loss	Not found 31/08/1998	27-Jan-20
ABDAG005923	La PÂche. Le Danger des Passions, 1840	Honor�� Daumier	1840		lithograph on paper		Purchased in 1963.	Historical Loss	Not found 27/11/1995	27-Nov-95
ABDAG005980	Meg Dods	Charles Armand Durand, Sir George Reid PRSA HRSW LLD			heliogravure		Presented in 1897 by the Royal Association for the Promotion of the Fine Arts in Scotland.	Historical Loss	Not found 05/11/1999	27-Jan-20
ABDAG005981	Berwick-on-Tweed	Charles Armand Durand			heliogravure		Presented in 1897 by the Royal Association for the Promotion of the Fine Arts in Scotland.	Historical Loss	Not found 07/08/1998	27-Jan-20
ABDAG005983	Portrait of Mrs. Juliana H, Ewing	Charles Armand Durand					Bequest	Historical Loss	Not found 07/08/1998	27-Jan-20
ABDAG005994	Crucifixion	After Albrecht Durer			reproduction		Unknown	Historical Loss	Not found 07/08/1998	27-Jan-20
ABDAG006046	Dunnotar Castle	Engraved by Edward F. Finden, After William Daniell RA			engraving on paper		Presented in 1939 by the executors of J Bentley Philip.	Historical Loss		16-Jul-98
ABDAG006095	Madonna della Baldachino	G Fosella, After Raphael Sanzo			chromo- lithograph on paper		Presented in 1897 by Mrs Duthie of Cairnbulg.	Historical Loss	Not found 29/07/1998	27-Jan-20

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ABDAG006138	Map Of New And Old Aberdeen, 1885	J Gellatly	Map	1885	print on paper		Unknown	Historical Loss	Not found 28/07/1998	27-Jan-20
ABDAG006144	Stonehaven from the South	Andrew Gibb			engraving on paper		The Leslie Thomson Bequest.	Historical Loss	Not found 28/07/1998	27-Jan-20
ABDAG006147	The Town and Harbour	Gibb & Co			engraving on paper		Presented in 1951 by Rex Nan Kivell.	Historical Loss	Not found 28/07/1998	27-Jan-20
ABDAG006203	Aberdeen, 1861	James Gordon (Junior)		1861	lithography on paper		Presented in 1966 by Mr Laing.	Historical Loss	Not found 21/07/1998	27-Jan-20
ABDAG006206	Highland Cattle	After Peter Graham RA HRSA			engraving		Primrose-Leslie Bequest, 1902.	Historical Loss		21-Jul-98
ABDAG006214	Portrait of a Lady with Folded Hands, 1519	After Hans Baldus Grien		1519			Unknown	Historical Loss		21-Jul-98
ABDAG006215	Untitled	Hans Baldus Grien					Unknown	Historical Loss		21-Jul-98
ABDAG006217	Canvassing for Votes	Charles Grignion, After William Hogarth			engraving on paper		Unknown	Historical Loss		21-Jul-98
ABDAG006282	The Last Muster	Sir Hubert von Herkomer RA			lithograph on paper		Purchased in 1910.	Historical Loss	Not found 23/07/1998	27-Jan-20
ABDAG006291	Landscape with Paddy Fields and Figure	Utagawa Hirokage			colour woodcut on paper		Unknown	Historical Loss	Not found 24/07/1998	27-Jan-20
ABDAG006301	The Railway Station	Francis Holl, After William Powell Frith RA CVO			engraving on paper		Presented in 1953 by Dr A L Shennan.	Historical Loss	Not found 24/07/1998	27-Jan-20
ABDAG006339	Untitled	Hugh Irvine of Drum					Unknown	Historical Loss	Not found 22/06/1998	27-Jan-20
ABDAG006343	Dutch Peasant Nursing Child	Jozef Israels HRSA			lithograph		Alexander Macdonald Bequest, 1901.	Historical Loss		22-Jun-98
ABDAG006617	Ben-y-Bourd	H. Morton, After George Fennel Robson			coloured aquatint on paper	View of mountain from the east, old Invercauld Bridge in the middle distance	Purchased in 1948.	Historical Loss	Not found 12/09/2003	27-Jan-20
ABDAG006647	The Old Bridge of Don, or Balgownie's Brig, North of Aberdeen, one and a Half Miles	H. M. Bryson, William Nichol			lithograph		Unknown	Historical Loss	Not found 06/04/2000	27-Jan-20
ABDAG006649	Ritchie Leven (Strathmikle, Fife) from Nature	R H Nimmos, After M R Burns			lithograph		Presented in 1939 by the executors of J Bentley Philip.	Historical Loss	Not found 05/04/2000	27-Jan-20
ABDAG006655	Berkshire Storm, 1943	John O'Connor ARE ARCA		1943	wood engraving on paper		Presented in 1951 by Rex Nan Kivell.	Historical Loss		06-Nov-00
ABDAG006663	Cheering The Admiral	William Heysman Overend RI					Presented in 1897 by Mr Thomas Mackenzie.	Historical Loss	Not found 05/04/2000	27-Jan-20
ABDAG006691	Frontispiece to St Ronan's Well	Robert Paterson, Sir George Reid PRSA HRSW LLD			woodcut		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 30/03/2000	27-Jan-20
ABDAG006692	The Holy Loch	Robert Paterson, After Sir George Reid PRSA HRSW LLD			woodcut		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 30/03/2000	27-Jan-20
ABDAG006693	St Giles	Robert Paterson, After Sir George Reid PRSA HRSW LLD			woodcut		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 30/03/2000	27-Jan-20
ABDAG006694	Dysart	Robert Paterson, After Sir George Reid PRSA HRSW LLD			woodcut		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 30/03/2000	27-Jan-20

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ABDAG006695	Elgin Cathedral	Robert Paterson, After Sir George Reid PRSA HRSW LLD			woodcut		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006737	St Raphael Dordogne, 1968	John Piper		1968	screenprint		Purchased in 1970.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006741	Christobel	Lucien Pissarro			woodcut		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG006749	Yachts at Torquay	Gerald Spencer Pryse			lithograph		Presented in 1926 by T L Paton.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006759	Head of George Paul Chalmers RSA	Paul Adolphe Rajon, Sir George Reid PRSA HRSW LLD			engraving		Alexander Macdonald Bequest, 1901.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006764	Portrait of Alexander Nasmyth	Paul Adolphe Rajon, Sitter is Alexander Nasmyth HRSA			etching		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006789	The Ecstasy of St Catherine (after a fresco by Razzi)	Razzi, Artist Unknown			chromo- lithograph		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG006798	Traquair	Sir George Reid PRSA HRSW LLD			engraving		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG006805	Illustration of a Port by George Macdonald. Illustration From a Painting by G Reid which has been Eng	Sir George Reid PRSA HRSW LLD, Sitter is George McDonald					Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG006821	Virgin & Child	Guido Reni					Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG006892	Gooseberries	Published by Royal Horticultural Society			reproduction		Purchased in 1974.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006893	Cherries	Published by Royal Horticultural Society			reproduction		Purchased in 1974.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006894	Victoria Regia Water Lily	Published by Royal Horticultural Society			reproduction		Purchased in 1974.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006895	Victoria Regia Analyses	Published by Royal Horticultural Society			reproduction		Purchased in 1974.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006896	The Sacred Egyptian Bean	Published by Royal Horticultural Society			reproduction		Purchased in 1974.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006921	Cashmir	John Singer Sargent RA HRSW RWS			colour reproduction		Purchased in 1912.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006925	August	Charles Hazelwood Shannon RA			wood-cut		Purchased in 1934.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006932	The Doctors of the Church	Charles Hazelwood Shannon RA			engraving		Duthie Bequest, 1896.	Historical Loss	Not found 2000	27-Jan-20
ABDAG006989	Wallace Nook, Aberdeen	J Skene			lithograph		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007010	Town House, Old Prison & New Inn Etc	Engraved by J. Swan, After G.			engraving		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007012	Aberdeen Cathedral Monument in the South Transept	G. B. Smith, After Robert William Billings			engraving		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007024	Designs for St Nicholas Church 1834	William Smith			lithograph		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007039	10 Etchings	William Steelink, After Jozef Israels HRSA			etching		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007040	Mothuet Doria 'Scenes Impressionistes'	Theophile Alexandre Steinlen					Unknown	Historical Loss	Not found 2000	27-Jan-20

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ABDAG007041	Morning, 1974	Norman Stevens ARA		1974	etching/aquatint/ mezzotint		Purchased in 1975.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007044	Cattle Crossing The Solway	Lumb Stocks RA, After Samuel Bough RSA			engraving		Bequest	Historical Loss	Not found 2000	27-Jan-20
ABDAG007048	View Of New Aberdeen	James Sargent Storer			line engraving		Purchased in 1956.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007110	Madonna	Sir Robert Strange, After Correggio			engraving on paper		Bequeathed in 1896 by Mrs Duthie.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007129	Aberdeen Map: Sketch Of The Farm Tippetty, November, 1819	Thomson & Duncan Aberdeen	Map	1819	lithograph		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007132.2	Crathes Castle	W Tombleson, J. P. Neale			engraving		Presented in 1939 by the executors of J Bentley Philip.	Historical Loss	Suspected admin error as ABDAG007132.1 has current location	27-Jan-20
ABDAG007132.3	Crathes Castle	W Tombleson, J. P. Neale			engraving		Presented in 1939 by the executors of J Bentley Philip.	Historical Loss	Suspected admin error as ABDAG007132.1 has current location	27-Jan-20
ABDAG007133	Duke of Richmond & Gordon	Charles J Tomkins, After Sir George Reid PRSA HRSW LLD, Duke Of Richmond			engraving on paper		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007171	Portrait of Henry, Prince of Wales (Eldest Son of James VI and I)	Paul Van Somers			photograph		Gift	Historical Loss	Not found 2000	27-Jan-20
ABDAG007173	Dunnottar Castle, near Stonehaven, 1840	Engraved by J C Varrall, After William Henry Bartlett		1840	engraving		Presented in 1939 by the executors of J Bentley Philip.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007193	Map Of Aberdeen Harbour	J & C Walker, Published by Hydrographic Office					Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG007202	Four Views from Walpoles 'British Traveller'	Artist Unknown			engraving		The Leslie Thomson Bequest.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007235	Mr Shore, Head Huntsmans	Daniel A Wehrschmidt, After Sir George Reid PRSA HRSW LLD			mezzotint		Bequeathed in 1913 by Sir George Reid.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007301	The Bright Cloud	After Samuel Palmer RWS			lithographic reproduction on paper		Purchased in 1950.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007708	Mt St Gothard (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007709	Solitude - Reading Magdalene (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007710	Coast of Yorkshire (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007711	Mildmay Sea-Piece (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007712	Windmill and Lock (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007713	The Source of the Deveron (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20

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ABDAG007714	Junction of the Severn and Whye (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG007715	Norham Castle on The Tweed (Liber Studiorum)	Joseph Mallord William Turner RA			autotype on paper		Purchased in 1939.	Historical Loss	Not found 2000	27-Jan-20
ABDAG008226	Mr Wenley, c. 1896	Sir George Reid PRSA HRSW LLD, James Adams Wenley		c. 1896	oil sketch on canvas on plywood		Bequeathed in 1913 by Sir George Reid.	Historical Loss		10-Feb-92
ABDAG010745	Scene 1	Pat Semple RSW			oil on canvas		Purchased in 1981.	Historical Loss	Not found 11/05/2000	11-May-00
ABDAG012591	Untitled, 1982	John Houston RSA RSW SSA OBE		1982	lithograph and screenprint on paper		The Peacock Archive, 1988.	Historical Loss		15-Aug-00
ABDAG012765	Rocks and Islands, 1988	Frances M. Walker RSA RSW D Litt.		1988	lithograph and screenprint		The Peacock Archive, 1998.	Historical Loss	Last seen 2002	27-Jan-20
ABDAG013864	East And West Churches Of St Nicholas, Aberdeen	James Gordon (Senior)			lithographic stone		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDAG017663	View Before Ironbridge Built, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil drawing with grey and brownish wash & some brush drawing	A river valley sketch with 'A View on the River Severn at Madely near Coalbrookdale and where the iron bridge is to be built' is written on the verso of the sketch.  The famous bridge was designed 1775 and built 1777-79 which dates this drawing to 1775	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017664	Sphinx In Woodland, 1798	William Williams	Sketchbook containing 47 artworks	1798	drawing in brown wash over a pencil foundation	A scene in a clearing in a pine wood with a wooded rocky cliff to the left hand side. This is counterbalanced to the right by cenotaph in the foreground, in the form of a sphinge (female sphinx) on a pedestal, with an apparently fallen obelisk on the flo	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017665	Statue Of Pan In Landscape, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil sketch	Landscape composition with a statue of Pan on the left hand side of the image, with a small classical round temple in the middle distance, with a valley in the further distance.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017666	Landscape With Bridge, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil sketch	Staining which may be accidental. Tree lined banks of a river or lake with bridge in middle distance.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017667	Gods on Olympus, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & wash drawing	Gods on Olympus with Jove, Mercury, Diana, Venus etc Reclining figure in the background with a dove attached to strings.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12

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ABDAG017668	Apollo and Daphne, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil drawing	A scene from classical mythology, with three female figures in the foreground, one of whom - Daphne, a wood nymph is in the process of metamorphosing into a tree to avoid the unwanted attentions of Apollo. There is a menacing looking swan looking up into	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017669	Four Knights, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen drawing with wash reinforcement	Four figures in armour advancing forwards moving from left to right, each holding shields in their right hands and spears variously held in their left hands.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017670	Four Knights, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen and wash in pale grey	Four figures in armour advancing forward from left to right, holding shields in their left hand and spears in various positions in their right hands.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017671	Cupids, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen drawing	Four studies of Cupid in various poses	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017672	Southwest View of Shrewsbury, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil wash	A view from a hill across a valley towards Shrewsbury, with the old bridge, a part of the quarry and a spire in the distance. A cow is seated on the right hand side of the sketch.  (It is badly stained)	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017673	Cottage And Footbridge, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil drawing with brown wash	Pencil drawing with brown wash in an oval featuring a decayed cottage to the righthand side of the drawing with a footbridge to the right and behind the cottage leading to a path or a lane. A figure on a pack animal appears just at the point where the path	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017674	Snowdon, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil drawing	A pencil drawing of a lake with rugged mountain scenery to the right hand side and a ruined castle in the middle distance; the drawing has been entitled 'Snowdon' at the top of the sketch.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017675	Stanton Vissey, 1798	William Williams	Sketchbook containing 47 artworks	1798	watercolour with brush painting	A watercolour of blue and grey with some warm underpainting. Landscape with a conical hill in background to the right of centre, with cottages in the middle distance on the left. There are two figures on the footbridge in the foreground. It is framed w	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12

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ABDAG017676	Landscape With Lake, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush sepia	Landscape in classical picturesque style with crag in centre background, trees on either side - group of figures to the right on the bank of a lake, with a boat in middle distance. Indications of reflection in the water.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017677	Horseman And Beggar, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush drawing	Horseman accosted by a beggar on a tree-lined road.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017678	Landscape With Lime Kilns, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush drawing with dark and grey wash	A landscape comprising a tree lined path or lane, with lime kilns in the middle distance on the right hand side of the drawing.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017679	Cupid With Train, 1798	William Williams	Sketchbook containing 47 artworks	1798	chalk drawing	Cupid or a child-fairy holding the train of a garment (not drawn), indicating that it was perhaps a study for part of a larger composition, such as ABDAG003473.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017680	Heraldic Emblem, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush drawing over pencil.	Heraldic emblem for craft guild or society comprising a large shield supported by Britannia on one side, holding a shield with the Union Jack and a female figure with two headed axe on the other side . The main shield bears a chisel, brush crossed by a c	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017681	The Last Supper, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen or brush and wash in pale grey	The Last Supper, comprising a table, positioned frontally and centrally in the composition with foreshortening as it recedes into the room. Jesus is positioned at the head of the table. He is surrounded either side and along the two long lengths of the ta	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017682	Stove Burner, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush and wash	Stove in the form of a bowl on three legs. Each leg of the tripod is that of a cloven hoofed animal, ending with the hoof, and is decorated with ram's head at the start on the bowl.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017683	Man With Club, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush drawing	Seated figure of a man, wearing a hat, looking at a club which he holds in his right hand.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017684	Trophy With Mask, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil		Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017685	From The Bridge At Bridgemouth, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil, brush and wash	A view from a bridge onto a wide river, which is lined by houses on one side and by a landscape on the other. The drawing is subtitled 'From the bridge at Bridgemouth'.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12

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ABDAG017686	Ruined Abbey With Man And Woman, 1798	William Williams	Sketchbook containing 47 artworks	1798	etching	An etching in an oval featuring a ruined abbey with a man and a woman in costumes circa 1700 conversing in the foreground. A window in the tower is pencilled in. The architecture is ruler drawn and foliage rendered by a mannerism of tiny repeated loops.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017687	Arab And Dromedary, 1798	William Williams	Sketchbook containing 47 artworks	1798	etching and aquatint	An Arab with fez-style hat, dressed in long tunic with three fasteners and sash around waist and full pantaloons, leads a dromedary with an expression that fears that he does not like the ground.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017688	Leopard, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & wash	Leopard has been drawn on verso then traced.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017689	Abergavenny Landscape, 1798	William Williams	Sketchbook containing 47 artworks	1798	grey wash over pencil	Landscape of wooded river valley with indications of town in distance. Man entering landscape from left front heading towards cattle seated in foreground. On verso 'no. 30 a view of Abergavenny from the road from Crick Howell'	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017690	Dog (pointer), 1798	William Williams	Sketchbook containing 47 artworks	1798	pen over pencil		Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017691	Man Flayed, 1798	William Williams	Sketchbook containing 47 artworks	1798	ink, chalk & wash on stained paper	The scene is set in a classical architectural setting, with a number of figure groups making up the composition. The central scene features a man on a table who is nude except for a loin cloth, He's on a table with feet bound, hands bound behind back and	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017692	Putto With Drapery, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen, ink & wash	Drawing of putto holding drapery to one side.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017693	Landscape With Cottage, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush line wash	A landscape scene from the top of a small hill looking down to the edge of a field with fencing and gate, beyond which is a wooded area. A small cottage can be seen on the fence line, and a chimney stack billowing smoke is seen emerging from the trees.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017694	Transfiguration, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & wash	A pen and wash, with pencil drawing composed along a curve lower line. Christ is the central figure situated within a pencil drafted rectangular form, he appears slightly levitated as the undersoles of his feet can be completely seen. He is flanked to ei	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12



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ABDAG017695	Recto: Bridge at Shrewsbury, Verso: Building Sketches, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil	Recto: Pencil, drawn over as in tracing. The Bridge at Shrewsbury with handwritten notes for painting re colours and other aspects such as 'brick', 'white', 'very brown' annotating the sketch. The bridge is also seen in the distance on sketch number 23 (A)	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017696	Works With Smoke, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush and dark grey wash	A small works on a hill side with a water wheel and a chimney belching black smoke, with indications of a village in the distance on the left. It is likely that this was a lone study for the central portion of sketch number 88 in the sketch book. (ABDAG01	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017697	Cattle And Sheep, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & brown wash	A small scene comprising three horned cattle standing and one sitting, facing in different directions. There are four sheep amongst them, two sitting and two standing. It seems that the sketch was used for tracing.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017698	Gods And Goddesses, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & grey wash	featuring a scene from Roman mythology. It is an allegorical composition on two registers; an upper heavenly register with cupids, gods and goddesses including Jove, Hera, Venus with mirror, Plenty with cornucopia, Mars with	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017699	View Eastwards From Summit Of Brown Cleve Hill, 1798	William Williams	Sketchbook containing 47 artworks	1798	brush and wash	Recto: Stone walled rampart in foreground with an artist sketching, his companion points to the distant view across the valley. In the middle distance one can make out a shepherd by a wind break, closer by there are also men working a windlass on the hill	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017700	Children On Goat, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen over pencil	Two naked children, one of whom is falling backwards, are seated on a goat.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017701	Fauns And Nymphs, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & brown wash	Fauns and nymphs dancing to music from pipes and tambourines. The sketch is similar to sketch number 61 in the sketch book (ABDAG003473) however here the cord has become a garland carried by the cupids.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017702	Mercury With Sleeping Figure, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen, sepia & grey wash	Mercury is drawing his sword as he stands by the figure of a sleeping shepherd with his crook.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017703	Study Of Horses, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen over pencil	A study of two horses and the head of a third.	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12

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ABDAG017704	Bacchus With Procession, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen over pencil	Bacchanalian scene comprising Bacchus in his chariot drawn by his leopards accompanied by dancing fauns and attendant musicians and preceded by an elderly figure wearing a laurel wreath and bearing a basket of fruit, he is followed by two bare breasted yo	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017705	Graveyard Scene, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil & wash	A graveyard scene, featuring four figures; one who is leaning on a shovel, one who is holding up a a shroud, the other two appear to support female figure, one from behind and one from underneath. It maybe that the corpse has just been exhumed. To the fr	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017706	Horse Driven Windlass, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen & wash	This is an early coal mining scene featuring a horse driven windlass, whereby the horse turned a drum mounted on a central shaft to wind up a rope and so raises and lowers buckets into a mine shaft. Nearby horse and carts wait for loads, whilst women pull	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017707	Transfiguration, 1798	William Williams	Sketchbook containing 47 artworks	1798	watercolour with pen lines	This is scene from the Transfiguration of Jesus, which is an episode in the New Testament where Jesus becomes radiant and Moses and Elijah appear. The sketch features two kneeling figures, one with head and right arm raised in prayer or supplication to th	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017708	Village At Mytha, Glamorganshire, 1798	William Williams	Sketchbook containing 47 artworks	1798	pen and grey wash	Recto: This is a factory scene with a village in the middle distance. On the sheet of the scrap book to which this is pasted,an inscription has been written in a similar hand to the title at beginning of the scrap book " The Village of Mytha in Glamorgan	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDAG017709	Caer Surley Castle, Wales, 1798	William Williams	Sketchbook containing 47 artworks	1798	pencil	Ruined castle at the top of a steeply conical wooded hill. Written above the sketch is 'Caer Surley Castle, Wales'	Presented in 1957 by Miss Lizzie Hogarth.	Historical Loss	Not found 1977	20-Jun-12
ABDCC001013	Euphemia Kirkwood, 1725-1749	Artist Unknown, Euphemia Kirkwood		1725-1749	oil on canvas		Owned by Aberdeen City Council under the curatorial care of Aberdeen Art Gallery & Museums.	Historical Loss		22-Nov-00
ABDCC001032	Baroness Elizabeth Banknow, 1934	John Campbell Gordon, Baroness Elizabeth Banknow		1934			Owned by Aberdeen City Council under the curatorial care of Aberdeen Art Gallery & Museums.	Historical Loss		06-Feb-96

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ABDCC001039	William White, c. 1825	Artist Unknown, Sitter is William White		c. 1825	pencil, wash heightened white on paper		Owned by Aberdeen City Council under the curatorial care of Aberdeen Art Gallery & Museums.	Historical Loss		11-May-00
ABDMS000025	Wooden Baking / Cooking Spoon		Spoon		wood		Presented in 1978 by Barrack's Bakery.	Historical Loss	Not found 2000	27-Jan-20
ABDMS000038	Carpet Beater		Beater		cane		Purchased in 1997	Historical Loss	Not found 2000	27-Jan-20
ABDMS000039	Magic Food Chopper	Follows And Batel	Chopper		tin, wood	Used by donor's aunt who died recently (1978) aged 90. this type of chopper mincer was in production for many years. this model probably 1927-1930	Gift	Historical Loss	Not found 2000	27-Jan-20
ABDMS000040	Flower Cards Game, Late 19th Century		Game	Late 19th Century	card		Presented in 1978 by Miss Battisby.	Historical Loss	Not found 2000	27-Jan-20
ABDMS000043	The Book Of House Management, 1890	Ward, Lock and Company Limited	Book	1890	card, paper		Presented in 1978 by Miss Battisby.	Historical Loss	Not found 1999	27-Jan-20
ABDMS000193	Orange Glass Lamp		Lamp				Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS000229	White Cotton Lawn Christening Robe		Gown		cotton lawn		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS000272	Treen Cup		Cup		wood	Treen cup	Presented in 1978 by Mrs S Howley.	Historical Loss		19-Oct-00
ABDMS000314	Chinese Jar With Stand, Carved Decoration		Jar				Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS000505	Decorated Dish, 19th Century		Dish	19th Century	pottery	Pottery bowl with pierced body, two handles, stem and tripod base. Decorated with roses and leaves in white, pink, yellow, green and gilt.	Gift	Historical Loss		14-Sep-01
ABDMS000535	Glass With Children		Glass		glass	Trumpet shaped bowl decorated with 3 children playing: plain stem:solid round base	The Leslie Thomson Bequest.	Historical Loss		19-Oct-00
ABDMS000540	Green Cup Shape Glass		Glass		glass	Cup shaped bowl: 8 knob stem with 3 raspberry prunts decoration on top knob: base raised and hollow: whole form of green glass	The Leslie Thomson Bequest.	Historical Loss		19-Oct-00
ABDMS000541	Fluted Glass		Glass		glass	Fluted cup shaped bowl decorated with diamond cutting: hexagonal straight stem with faceted decoration: plain solid base with multi-faceted star decoration	The Leslie Thomson Bequest.	Historical Loss		19-Oct-00
ABDMS000566	Gilt Locket, c. 1880		Locket	c. 1880	metal and gilt	Heart shaped locket engraved on 1 side: locket on 2 chains with clasps and 2 ridged decorated balls	Presented in 1973.	Historical Loss		19-Oct-00
ABDMS000575	Bowed Oval Box, 1814	S I	Box	1814	silver	Bowed oval form: fringed chamois leather pouch	Gift	Historical Loss		19-Oct-00
ABDMS000710	Scent Bottle, 1896	John Grinsell & Sons	Scent Bottle	1896	silver and glass	Squat cylindrical glass bottle: 24 point star cut on base and lid: rounded silver container, hollow and hinged: gilt interior	The Leslie Thomson Bequest.	Historical Loss	Not found 26/06/1987	19-Oct-00

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ABDMS000716	Paisley China Bowl, c. 1870	David Lockart & Company	Bowl	c. 1870	porcelain	Paisley china bowl.  Circular china bowl, with white ground and brown and pink decoration.  The outer surface is decorated with blossom and birds, and the inner surface has a fan-like border and 5 branched blossoms.	Gift	Historical Loss		14-Sep-01
ABDMS000724	Glass Scent Bottle With Silver Top, 1906 - 1907		Scent Bottle	1906 - 1907	silver and glass	Circular bottle of cut faceted glass: heavy ornate rococo style repousse apron over neck and hinged top with cherubs, foliage and birds: faceted glass stopper: 25 point star foot	The Leslie Thomson Bequest.	Historical Loss		19-Oct-00
ABDMS000838	Decorated Plate, c. 1840		Plate	c. 1840	ironstone china	Decorated plate on white ground.  Floral pattern of pale and dark blue, pink and green with floral arabesques.	Presented in 1968.	Historical Loss		14-Sep-01
ABDMS000856	Stoneware Jug, Late 19th Century		Jug	Late 19th Century	stoneware	Stoneware conical jug with small lip and furrowed handle.  Beaded border around belly of jug.  Glazed in brown and beige	Presented in 1968.	Historical Loss		14-Sep-01
ABDMS000880	Cake Stand Dish (2), Late 19th - Early 20th Century		Stand	Late 19th - Early 20th Century	porcelain	Porcelain deep cake stand dish with round foot.  Decorated in concentric gilt circles on a white ground.	Presented in 1968.	Historical Loss		14-Sep-01
ABDMS000938	Framed photograph of George Gillespie, Late 19th Century	Associated with James McBey LLD, George Gillespie	photograph	Late 19th Century	wood, glass, paper, metal	photograph of George Gillespie, the blacksmith, holding work on the anvil with his assistant, or 'Chapper', James Hastie.	Presented in 1973.	Historical Loss	Not found 1998	27-Jan-20
ABDMS000948	Flat Oval Spoon, Early 19th Century	Wedgwood	Spoon	Early 19th Century	earthenware	Earthenware flat oval spoon with grooved handle which has a scrolled terminal.	Presented in 1973.	Historical Loss		14-Sep-01
ABDMS000991	Snuff Mull, c. 1850		Snuff Mull	c. 1850	horn, wood		The Leslie Thomson Bequest.	Historical Loss	Not found 1998	27-Jan-20
ABDMS000997	7 Chinese Plates, Late 18th Century		Plate	Late 18th Century	porcelain	7 octagonal chinese plates.  Rims are decorated with floral and linear designs and wash. The dish has a river, 3 boats, a bridge and houses in blue on a blue-white ground.	Gift	Historical Loss		14-Sep-01
ABDMS001001	Opaline Glass Bowl		Bowl			Ounded bowl of streaked pale blue opaline glass with 6 goldfish and bubbles moulded on exterior	Captain J Harvey Loutit Bequest, 1969.	Historical Loss		19-Oct-00
ABDMS001022	Porcelain Pot With Lid, 19th Century		Pot	19th Century	porcelain	Inverted dome-shaped pot with 3 semi-circular legs, a semi-circular handle and a round lid with white glazed handle.	Gift	Historical Loss		14-Sep-01

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ABDMS001104	Powder Horn, Early 19th Century		Powder Horn	Early 19th Century	horn, metal		Gift	Historical Loss	Not found 17/11/1998	27-Jan-20
ABDMS001126	Combined Candle Mould		Mould		metal	Mould for 2 candles	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001141	Tallow		Tallow		tallow, card, glass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001142	Lucifers Match Box, Circa 1827, 1827		Match Box	1827	wood, paper, sulphur	Lucifer matches were tipped with a mixture of sulphur, chlorate of potash, sulphurate of antimony and gum. these matches preceded the phosphorus ones which became more popular because they were easier lighted	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001143	Match Box, Found Under Floorboards At Netherkirkgate, c. 1860	Associated with Bryant and May Limited	Match Box	c. 1860	wood, paper, sulphur	3 printed sides and 1 sand paper side. front decoration print of seaside, 3 boats, houses, mountains. includes instructions for cigar lighting. double ended matches	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001157	Paraffin Lamp		Lamp		brass, glass		Presented in 1972 by Miss J S MacDonald.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001163	Beaded Pin Cushion		Cushion		cotton, glass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001178	Small Sewing Machine, Victorian		Sewing Machine	Victorian	steel and wood	Platform, wheel, 3 cogs, handle, scroll-shaped feet and presser foot. black and gold with light shades floral design this machine is a hand-turned model	Presented in 1937 by Alice Smith.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001180	Crusie Lamp, Late 18th Century		Lamp	Late 18th Century	iron		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001205	Slippers		Slippers		wool, silk		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001225	The Arms And Motto Of The City Of Aberdeen, Signed With A Monogram And Dated 1911, 1911		Coat Of Arms	1911			Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001244	Yard-Bed And Imperial Weights And Measures, 1824		Yardbed	1824	brass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001273	Powder Flask		Flask		copper	Decorated with country scene, deer and hound	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001274	Sandal, 1222 - 1230		Sandal	1222 - 1230	leather		Bequest	Historical Loss	Not found 1998	27-Jan-20
ABDMS001278	Cap Badge, 2nd 21st Ahrv, 20th Century		Badge	20th Century	metal	This was the first design of the badge.	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001285	Naval Sword, 19th Century		Sword	19th Century	brass (handle), iron (blade), leather (grip)	Curved flat blade, hilt adjoining d-shaped handle with small pommel, ridged handle grip		Historical Loss	Not found 1998	27-Jan-20
ABDMS001303	Butter Stamp		Stamp		wood	Stamp in form of flower surrounded by ferns	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001312	Mustard Pot, Early Victorian		Pot	Early Victorian	pewter		Purchased in 1953	Historical Loss	Not found 1998	27-Jan-20
ABDMS001327	Goffering Iron		Iron		iron and brass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001329	Hour Glass, Late 18th Century		Hour Glass	Late 18th Century	wood, glass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001330	Weather Vane From Benhold House, Mid-Late 18th Century		Weather Vane	Mid-Late 18th Century	lead	Bullet marks said to have been done by aberdeen militia men	Gift	Historical Loss	Not found 1998	27-Jan-20

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ABDMS001333	Weather Vane, 18th Century		Weather Vane	18th Century	lead, gilt		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001336	Horn Ladle, Early 19th Century		Ladle	Early 19th Century	horn		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001338	Crook Links		Crook		iron	Crook with 4 links	The Leslie Thomson Bequest.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001342	Horn Spoon		Spoon		horn		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001344	Curling Tongs, Late 19th Century		Tongs	Late 19th Century	metal		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001345	Enamel Pot, 19th Century		Pot	19th Century	iron and enamel		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001350	Ember Tongs		Tongs		iron and string	Scissor shape with 2 flat ended prongs	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001357	Sepia Picture Of Albion Street, Aberdeen, 19th Century		Picture	19th Century	paper	A copy drawing from a book or print	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001359	Horn Spoon, 19th Century		Spoon	19th Century	horn		Presented in 1930.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001360	Goffering Iron		Iron		iron		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001363	Foot Stool With Copper Warming Pan		Stool		wood, canvas, wool, copper and brass		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001364	Sheraton Style Tray		Tray		mahogany and satinwood		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001367	Bouat Lamp, 19th Century		Lamp	19th Century	metal, brass, glass		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001377	Whalebone Umbrella, Victorian		Umbrella	Victorian	cotton		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS001391	Iron Brander, 19th Century		Brander	19th Century	cast metal		The Leslie Thomson Bequest.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001393	Patterned Earthenware Jug, Victorian		Jug	Victorian	pottery	Earthenware jug with scroll handle and beaded band around rim. Scalloped lip.  Decorated with two floral bands of mauve, green, white and navy with copper lustre glaze.	Gift	Historical Loss		14-Sep-01
ABDMS001397	Cap Badge, Officer's, c. 1800		Badge	c. 1800	metal		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001400	Spectacle Case, 19th Century		Case	19th Century	wood		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001403	Puirman Lamp, 18th Century		Lamp	18th Century	iron, wood	Used for holding lighted rush (in cleft at top)	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001406	Percussion Revolver In Case, Late 19th Century		Revolver	Late 19th Century	steel, mahogany, brass, cloth		Presented in 1951 by William Kemp.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001408	Plaster-Cast Shield		Shield		plaster, paint		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001409	Set Of Fleams	WS & W Coutts	Fleam		brass, steel	Set of fleams with the blades	Presented in 1964 by Mr Watt.	Historical Loss	Not found 1998	27-Jan-20
ABDMS001413	Wooden Egg Cup (2), 19th Century		Egg Cup	19th Century	sycamore		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001420	Horn Tumbler, Early 19th Century		Tumbler	Early 19th Century	horn		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS001430	Chocolate Box, Early 20th Century		Box	Early 20th Century	cardboard, plastic		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001439	Bouat Lamp, Late 18th Century		Lamp	Late 18th Century	wood, glass, metal		Gift	Historical Loss	Not found 1999	27-Jan-20

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ABDMS001440	Sycamore Quaich, 19th Century		Quaich	19th Century	sycamore		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001447	Moleskin Purse		Purse			Moleskin, gilt metal, shagreen, cloth	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001448	Mirror, Victorian		Mirror	Victorian	glass, mahogany, pressed glass		The Leslie Thomson Bequest.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001451	Turned Wood Candlestick, 19th		Candlestick	19th Century	wood		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001455	Church Collection Box, 19th Century		Box	19th Century	wood	Originally a three-partition tea-caddy, a slit was cut in the top of this box so that it could be used as a collection box in a town church. A representation of St. Nicolas Church Aberdeen, opened in 1755, is carved round the caddy.	Purchased in 1948.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001465	Walnut Wood Tray		Tray		walnut wood		Presented in 1968.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001479	Pottery Cheese Dish, 1890		Cheese Dish	1890	pottery	Pottery cheese dish comprising serpentine shaped cover with a branch like fork handle and a moulded rectangular shaped base with a scalloped edge. The cheese dish is decorated with blue flowers, leaves and berries on a white ground.	Gift	Historical Loss		14-Sep-01
ABDMS001483	Fir Kelchin, Log Basket		Basket		cast metal		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001484	Black Kettle, 19th		Kettle	19th Century	iron		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001494	Souvenir Napkin, Marischal College 1906, 1906		Napkin	1906	cotton		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001511	2 Pottery Dogs, Mid Victorian		Ornament	Mid Victorian	pottery	2 pottery spaniels, 1 black and white with a yellow collar and the other brown and white.	Gift	Historical Loss		14-Sep-01
ABDMS001518	Jardiniere, c. 1820		Jardiniere	c. 1820	wood	Jardiniere with circular top, sunken pot and 3 pillars, each with 2 triangular platforms and 3 medallions. French-style tripod feet.	Presented in 1970.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001527	Mounted Bird In Glass Dome, c. 1860		Ornament	c. 1860	glass, wood, dried grass, stuffed bird	Mounted birds are humming bird, paraquet and two tropical birds	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001557	Water Container, Late 19th Century		Container	Late 19th Century	copper, brass		The Leslie Thomson Bequest.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001568	Glass Decanter, c. 1810		Decanter	c. 1810	glass	Cut glass decanter: three rings: wide and flat fluting lip: base shallow fluting	Presented in 1975.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001582	Saddler's Ornament (2), c. 1880	Fraser	Ornament	c. 1880	steel, leather	1) length: 32.1 cm; width: 5.2 cm (max); diameter: 1.2 cm (stud); diameter: 4.4 cm (medallion); (2) length: 28.5 cm; width: 5.4 cm (buckle); length: 5.9 cm (buckle); length: 3.9 cm (heart)	Gift	Historical Loss	Not found 1999	27-Jan-20

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ABDMS001586	Silver Plate Wine Funnel		Funnel		metal, silver plate	Silver plate wine funnel: trumpet spout flaring to ringed base and stepped dome funnel; interior funnel pierced with small holes in central circular flower motif	Presented in 1973.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001592	Medal, 1818	Jacob Thomson	Medal	1818	silver (no mark)		The Leslie Thomson Bequest.	Historical Loss		12-Jan-01
ABDMS001627	Curtain		Curtain		wool, cotton, metal		Purchased in 1953	Historical Loss	Not found 1999	27-Jan-20
ABDMS001632	Pole Screen, c. 1795		Pole Screen	c. 1795	mahogany, glass, cloth, thread	Mahogany pole or fire screen; inverted tripod legs, spade feet, oval screen. screen decoration of woman and sailing ship bordered with oak leaves and acorns. screen colours brown, gold, blue and green on a white background	Presented in 1968.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001639	Brass Candlestick, Late 18th Century		Candlestick	Late 18th Century	brass, mahogany, lead, cloth	Brass candlestick: fluted vase stem, circular leaded base, decorated with moulded scrolls, green baize cloth	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001684	Steel Spit, c. 1825		Spit	c. 1825	steel	Solid ridged wheel with three double bars and two rods, adjustable pegs and 4 screws	Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001711	Rosie Bowl, Late 19th Century		Bowl	Late 19th Century	pottery	Rosie bowl.  Deep pottery bowl with slightly raised foot decoration.  Cream ground with red flowers and green leaves; banded rim.	Gift	Historical Loss		14-Sep-01
ABDMS001725	Floral Pattern Cup and Saucer, c. 1810	Manufactured by Newhall	Cup and Saucer	c. 1810	porcelain	Porcelain cup and saucer with floral pattern.  Cup shaped as deep circular bowl and saucer circular and shallow.  Decorated in red, green, gold and yellow with a criss-cross and scallop pattern around the rim and floral sprigs on the body.	The Leslie Thomson Bequest.	Historical Loss		14-Sep-01
ABDMS001728	2 Figures (Little Red Riding Hood), 1860 - 1880		Figure	1860 - 1880	pottery	2 pottery figures on an oval base of girl and fox with tree-trunk.  White back and reverse. Also orange, brown, turquoise, green, yellow, blue and purple. The girl wears a cape over a floral pattern dress, shoes and a basket. These are painted under	Gift	Historical Loss		14-Sep-01



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ABDMS001744	Bellarmine Salt-glazed Jug, 17th Century		Jug	17th Century	pottery; salt glaze	Bellarmine or Cologneware jug of pot bellied form.  Small thick looped handle, flat circular base. Thumbprints on base.  Decorated with moulded bearded neck and face and a shield and crown on body.  The whole covered in brown and cream mottled salt		Historical Loss		14-Sep-01
ABDMS001770	Glass And Enamel Decanter		Decanter		glass, enamel	Grecian style decanter with bulbous body, ringed on shoulder, longneck and lobed spout. decorated with white enamel nailsea swags pear-shaped stopper	Presented in 1970.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001799	Pottery Milk Jug, c. 1870	Booths	Jug	c. 1870	pottery	Earthenware milk jug with barrel-shaped body and hollowed base.  Curved spout and handle with a curved grip under the spout.  The whole covered in white glaze.	Purchased in 1959	Historical Loss		14-Sep-01
ABDMS001802	Georgian Style Wine Glass		Glass		glass	Stolen from the premises on sat 23rd sept 1978. returned by thief to its original place (the dining table, georgian room, jdh) on tues 2nd oct 1978 at 4.55pm	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001807	Porcelain Punch Bowl		Bowl		porcelain	Porcelain punch bowl.  On the exterior are scaled and various coloured cartouches on the border and the rim; stringed roses in red and green foliage on a white ground.  On the interior are a man and a horse (blue) with a red and gold border.	Unknown	Historical Loss		14-Sep-01
ABDMS001841	Cast Metal Fire Dog, 1976 (Reproduction)		Fire Dog	1976 (Reproduction)	cast metal		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS001848	Steel Fender, Late 18th Century		Fender	Late 18th Century	steel		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001868	Bronze Mortar		Mortar		bronze		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001873	Beech Armchair, Late 19th Century		Armchair	Late 19th Century	beech, wool, horse hair, cotton wool		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS001874	Cruise Mould		Mould		granite	Used in making cruise lamp	Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS001949	Sailmaker's Block	Richard Irvin And Sons Limited	Block		wood		Presented in 1978 by Richard Irvin & Sons.	Historical Loss		10-Aug-00
ABDMS001953	Double Braided Sisal Netting - A Piece	Richard Irvin And Sons Limited	Net		sisal		Presented in 1978 by Richard Irvin & Sons.	Historical Loss	Not found 1999	27-Jan-20

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ABDMS001957	Tinsmith's Roller	Richard Irvin And Sons Limited	Roller		metal		Presented in 1978 by Richard Irvin & Sons.	Historical Loss		10-Aug-00
ABDMS001961	Dictionary	Richard Irvin And Sons Limited	Dictionary		paper, board and ink		Presented in 1978 by Richard Irvin & Sons.	Historical Loss		10-Aug-00
ABDMS001980	Cloth Or Sailmakers Shears		Shears		steel and brass	Found in scrap yard. a lever is inserted into the hole and turned to tighten two halves	Presented in 1979 by John Coutts.	Historical Loss	Not found 1999	27-Jan-20
ABDMS001996	Doll		Doll			Doll named 'Rosie'.	Presented in 1979 by Mrs B Youngson.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002015	Stoneware Jar		Jar		stoneware	Stoneware jar.	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002021	Puncheon		Puncheon		iron		Presented in 1978 by Mr J McLaren.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002027	Slice Of Polished Cornish Granite		Granite		granite		Presented in 1978 by Mr J McLaren.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002028	Pamphlets On Granite Cutting Machinery Manufactured By Cassie Of Aberdeen		Pamphlet		paper, card, ink		Presented in 1978 by Mr J McLaren.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002039	Royal Wax Vestas	Associated with Bryant and May Limited	Match Box		card box wax matches		Presented in 1977 by Mrs Edgar.	Historical Loss		19-Oct-00
ABDMS002050	Proof Sheet, Print Out And Bromide Paragaph, 1979	Manufactured by Aberdeen Journals Limited	Proof Sheet	1979			Presented in 1979 by Aberdeen Journals.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002054	Pressed Plastic Sheet For The 'Evening Express', 11-Jun-1979	Manufactured by Aberdeen Journals Limited	Sheet	11-Jun-1979	plastic		Presented in 1979 by Aberdeen Journals.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002055	Crystal Receiving Set, Early 1920s		Radio	Early 1920s	metal, wood, card		Presented in 1978 by Miss F Robertson.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002070	46 Wooden Pegs		Peg		wood, metal		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002196	Egyptian Silver Stamped Shawl		Shawl		cotton, silver	Egyptian silver stamped shawl, hexangonal mesh cotton net, diamond and figure pattern	Purchased in 1982.	Historical Loss	Not found 2000	27-Jan-20
ABDMS002408	Playing Cards, c. 1900		Card Game	c. 1900			Gift	Historical Loss		18-Oct-00
ABDMS002437	Book:"The Babys' Bouquet, A Fresh Bunch Of Old Rhymes And Tunes Arranged And Decorated By Walter Crane	Frederick Warne And Co, Associated with Walter Crane RWS	Book		paper, backing board		Presented in 1979 by Mr M L I White.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002477	Half Of A Return Ticket, Pitcaple To Aberdeen, First Class, Gnsr	Issued by Great North of Scotland Railway	Ticket		card		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002478	Paper Advertising, Frances Buchan, Baker And Confectioner, Aberdeen	Smith And Ritchie	Paper		paper	Wrapping or covering paper	Presented in 1980 by Southend Central Museum.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002498	Gas-Heated Iron And Stand	Feldmeyer	Iron		metal, wood and rubber, asbestos?		Presented in 1980 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20

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ABDMS002551	Thomas Patent 5 Chamber Double Action .38 Revolver, 1869	J Thomas, John Lyell	Revolver	1869	metal	Made by tipping & lawden until 1877. sold by John Lyell, Aberdeen, Lyell first recorded in Aberdeen directory 1824-25, firm last mentioned in directory for 1879-1880. in a very poor condition when presented.	Presented in 1981 by Mrs Murray-Smith.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002632	Bottle Of Fields Red Ink	Caribonum Ltd	Ink Bottle		glass, plastic, paper and ink		Presented in 1981 by Mr Alex Cockburn.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002639	Pass Allowing Access To British Rail Property In The Aberdeen Area	British Rail	Pass		card, ink, plastic, sellotape		Presented in 1981 by Mr J Burgoyne.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002649	Inspection Of Transport And Workshops At Cleansing Department Hq, Poyernock Road, June 1949, 1949	G Cornwall & Sons	Booklet	1949	card, paper, ink, dye		Presented in 1980 by Mr McKay.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002661	Flask Shaped Matchbox Advertising The Market Arms, Late 19th Century		Matchbox	Late 19th Century	metal		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002716	Large Wooden Tub	Associated with James Stott	Tub		wood, metal		Presented in 1981 by The Estate of Mr James Stott.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002762	Candle Snuffers		Snuffers		metal		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS002803	Dutch Oven Or Hastie	James Laing and Company	Oven		cast iron and brass		Purchased in 1982	Historical Loss	Not found 1998	27-Jan-20
ABDMS002823	The Children's Hour Book I - 'the Earliest Tunes To Skip And Play' Nursery Rhymes, Etc, 1920-1930	Keith Prowse & Co. Ltd	Booklet	1920-1930	paper		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002824	Sheet Music And Songs		Sheet Music				Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002825	2 Issues Of People's Friend, 1910, 1910	People's Friend	Magazine	1910	paper	Price one penny, weekly editions for 25 July 1910 and 19 Sept 1910	Presented in 1979 by Mr M J Grahame.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002831	16 Copies Of The Passing Show, 1938	Odham Press Ltd	Magazine	1938	paper	Price 2d. colour cover	Purchased in 1981.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002840	Pearson's Monthly Magazine		Magazine		paper		Purchased in 1981.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002841	The Clarendon Song Book - 1	Oxford University Press	Sheet Music		paper	Used in teaching, some notes within	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002842	Pieces Of Newspaper (12)		Newspaper		paper	Fragments from people's friend, British weekly, evening gazette, Aberdeen people's journal, the People's Journal	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002856	Fan	S.R. Stewart & Co	Fan		horn (pressed and translucent)		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002862	Ornamental Comb		Comb		plastic		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS002874	Samples Of Polystyrene	Associated with S.R. Stewart & Co	Samples		polystyrene		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS002909	Fishing Fly Basket		Fly Basket		cane	Rim: shape: curved	Gift	Historical Loss		19-Oct-00
ABDMS002929	Royal Toofy Works Sweet Tin	Slade	Sweet Tin		tin		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002940	Beadwork Foot Rest		Foot Rest		wood, canvas and beads	Centre design of white flowers, border design of blue wavy line	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20

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ABDMS002941	Model Measure With Arms Of King George V "Balmoral	Associated with King George V, Associated with Balmoral Castle	Ornament			ceramic	Model of ancient manx spirit measure	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002942	New Testament To Commemorate The Coronation Of George VI, 1937	National Bible Society Of Scotland, Associated with King George VI	New Testamen	1937		card and paper		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002943	Whisk		Whisk			metal (tin wire)		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002945	Miniature Tea Pot "Omne Bonum Dei Donum		Teapot			ceramic		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002948	Sugar Sifter		Sifter			metal	Still contains sugar	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002955	Shop Till		Till					Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS002975	Glass		Glass			glass	Bowl decorated with engraved leaves and cherries	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002976	Sherry Glass		Glass			glass	Bowl decorated with engraved leaves and cherries. a poor quality glass with poor engraving. foot is uneven and heavy	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002977	Glass		Glass			glass		Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002981	Brooch		Brooch			brass and ceramic	Centre design painted head of a lady. in box marked 'mary herd', fashion jewellery, 27 union terrace, aberdeen	Presented in 1978 by Miss E Cadenhead.	Historical Loss	Not found 1998	27-Jan-20
ABDMS002993	Photograph Of HM Queen Victoria, Diamond Jubilee, In Aberdeen, 1897	Photographed by Middleton, Associated with Queen Victoria	Photograph	1897			Photograph Of HM Queen Victoria, Diamond Jubilee, In Aberdeen	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS002994	Bound Volumes Of Magazines 1894-1904, 1894 - 1904	S W Partridge & Company, Associated with John Mezies and Company	Book	1894 - 1904			A monthly journal and review', conducted by Frederick Atkins	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS003003	Insurance Policy on PORT JACKSON, 05-Apr-1899	Associated with Port Jackson, Associated with Port Jackson, John Cook and Sons Limited	Insurance Policy	05-Apr-1899		paper		Unknown	Historical Loss	Not found 28/10/1999	27-Jan-20
ABDMS003004	Insurance Policy, 05-Apr-1899	Associated with Port Jackson, John Cook and Sons Limited	Insurance Policy	05-Apr-1899		paper		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS003005	Insurance Policy, 20-May-1901	Associated with Port Jackson, John Cook and Sons Limited	Insurance Policy	20-May-1901		paper		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS003006	Insurance Policy, 18-May-1901	Associated with Port Jackson, John Cook And Son Limited	Insurance Policy	18-May-1901		paper		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS003007	Household Insurance Policy	Associated with Captain Stephen Lloyd Trevor, Associated with John Cook and Sons Limited	Insurance Policy			paper		Unknown	Historical Loss	Not found 1998	27-Jan-20

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ABDMS003043	4 Samples, Hose Piping		Hose Piping		canvas and polyutethane		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS003143	Marine Rope(S) & Hawser(S)	R.N.L.I	Rope		rope fibre and wire		Loan	Historical Loss	Not found 1999	27-Jan-20
ABDMS003178	Plaque Of Sailors Knot(S) + Sennets		Plaque		cord		Purchased in 1951	Historical Loss	Not found 1999	27-Jan-20
ABDMS003224	Aberdeen Fishing Vessels - 124 Crayon Drawings		Drawing		paper and crayon		Presented in 1981 by Mrs Olley & Mr Denis Cross.	Historical Loss	Not found 1999	27-Jan-20
ABDMS003240	Shipyard Foreman's Sketchbook & Notebook For Ss "Thermopylae" No. 264, 1891	Associated with Thermopylae, Associated with Hall Russell	Sketchbook	1891	paper and ink		Presented in 1981 by Mr Patrick Lynch.	Historical Loss	Not found 1999	27-Jan-20
ABDMS003301	Chevron Petroleum Nationwide 25/10/79- Video Cassette Film		Film				Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003308	Mounted Newspaper Extract In German Submarine Activity In North Sea During World War 1		Newspaper		paper and cardboard		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003365	Sailor's Canvas Bag		Bag		canvas and sail cloth		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003377	Clipper "Phoenician", Aberdeen Built - Newspaper Illustration, 21-Feb-1852	Associated with Phoenician, Illustrated London News	Engraving	21-Feb-1852	paper + ink		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS003378	Clipper "Cairngorm", Aberdeen - Newspaper Illustration, 05-Mar-1853	Illustrated London News	Engraving	05-Mar-1853	paper + ink		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS003379	Clipper "Abergeldie", Aberdeen - Newspaper Illustration, 5th May 1851	Illustrated London News	Engraving	5th May 1851	paper and ink		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS003380	Newspaper Engraving "Chrysolite" Clipper Ship, 3rd January 1852	Illustrated London News	Engraving	3rd January 1852	paper + ink		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS003383	Video Cassette Film- Atlantic Drilling Programme	Graphic Partner Production	Film				Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003390	Herring Sample Basket, 1900 - 1939	Fisher Family	Basket	1900 - 1939	wood and wand		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003391	Herring Drift "Tarry Leader" Rope, 1900 - 1939	Fisher Family	Rope	1900 - 1939	rope		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003402	Herring Fisherman's Sou'wester/Soo'waster	Fisher Family	Sou Wester		cloth and linseed oil		Gift	Historical Loss		10-Aug-00
ABDMS003451	Aberdeen Built China Clipper Caliph - Newspaper Illustration, 6th November 1869		Engraving	6th November 1869	paper and ink		Purchased in 1982	Historical Loss	Not found 1999	27-Jan-20
ABDMS003488	The Murchison Project" - Video Cassette Film, 1970s	Associated with Murchison, Conoco (UK) Limited	Film	1970s	film and plastic		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS003555	Stone Axe, Neolithic		Axe	Neolithic	stone	Whole wedge-shaped straight butt one surface scored and uneven. surfaces smooth at blade end.blade almost semicircular not	Purchased in 1982	Historical Loss	Not found 1999	27-Jan-20

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ABDMS003721	Lead Waste, 13th -14th Century		Waste	13th -14th Century	lead alloy	Stones ja:in:murray jc(ed):excavations in the medieval burgh of aberdeen 1973=1981:sas monograph series 2:1982:p188 ill109 no90	Transferred from the Scottish Development Department.	Historical Loss	Not found 1999	27-Jan-20
ABDMS003753	Boot Or Shoe Sole, 13th -14th Century		Shoe Sole	13th -14th Century	leather	Site: Queen Street Midden Area NGR: NJ 963 064 Place: Queen Street, Aberdeen Ctext / Per: Layer 3, Phase 2 Meth / Date: Excavation 1973 Desc: Whole: Large left sole; much worn at right toe and left heel; forepart and seat patched. Ston	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003762	Clump Of Unspun Wool, Possibly 13th-14th Century		Unspun Wool	Possibly 13th-14th Century	wool	Bennett h:in:murray jc(ed):excavations in the medieval burgh of aberdeen 1973=1981:sas monograph series 2:1982:p200	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003763	4 Wool Textile Frags, 13th - 14th Century		Textile	13th - 14th Century	wool	Site: 12 - 26 Broad Street NGR: NJ 963 064 Place: Broad Street, Aberdeen Ctext / Per: Trench 1; Layer 2; Phase 4 Meth / Date: Excavation 1973 No: 45 Desc: Mid brown light - medium weight woolen cloth; weave 2 / 1 twill; traces of felting whic	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003773	Finger Ring		Ring		copper alloy	Site: No 3 Bonded Warehouse No: E15 NGR: NJ 944 062 Place: Virginia Street, Aberdeen Ctext / Per: Trench 2: Layer 66 Meth / Date: Excavation 1979 Desc: Decoration: On part of external circumference	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003792	Forepart Of Shoe Sole, 14th Century		Shoe Sole	14th Century	leather	Site: Farquhar and Gill No: E6 NGR: NJ 941 064 Place: 42 St Paul Street, Aberdeen Ctext / Per: Layer A74, Phase 9 Meth / Date: Excavation 1977 No: 710 Desc: Whole: Forepart of two-part sole; very narrow waist. Stones, ja:in:murray, j	Unknown	Historical Loss	Not found 1999	27-Jan-20

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						Site: Queen Street Midden Area NGR: NJ 963 064 Place: Queen Street, Aberdeen Ctext / Per: Layer 3, Phase 2 Meth / Date: Excavation 1973 Desc: Whole: Forepart and waist of left sole; heel portion worn away.				
ABDMS003813	Shoe Sole, 13th Century		Shoe Sole	13th Century	leather	Stones, ja:in:murray, jc(ed):ex	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003821	Binding Strips, 14th Century		Binding	14th Century	leather	Site: Farquhar and Gill No.E6 NGR: NJ941064 Place: 42 St. Paul Street, Aberdeen Ctext/Per: Layer C187, Phase 8 Meth/Date: Excavation 1977 Desc: Whole: Narrow strips of leather used to finish and protect exposed edges of uppers.	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS003825	Leather Fragments		Fragment		leather	Site: Farquhar and Gill No: E6 NGR: NJ 941 064 Place: 42 St Paul Street, Aberdeen Ctext / Per: Layers D47, 50, 66, 67, E1, 2, 10, 13, 18, 21, 23, 26, 27, 29, 32, F1, 4, 36, 51 Meth / Date: Excavation 1977 Desc: Unpublished leather from areas	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS004130	Egg-Cup, 20th Century		Cup	20th Century	glass	Whole: shape: 6 sided	Gift	Historical Loss		19-Oct-00
ABDMS004135	Tea-Cosy		Tea Cosy		wool and silk and wadding		Gift	Historical Loss		23-Oct-00
ABDMS004142	Fishing Reel, 20th Century	J W Young & Sons	Fishing Reel	20th Century	metal (painted)	Trade name - beaudex. regd no. 843417	Purchased in 1982	Historical Loss		19-Oct-00
ABDMS004144	Fishing Reel, "Perfect" Type, The "Scottie", 1950-1999	Associated with J. S. Sharpe	Fishing Reel	1950-1999	metal alloy and brass		Purchased in 1982	Historical Loss		19-Oct-00
ABDMS004180	Bottle Of Machine Oil, 1950-1960	Carter & Sons Ltd	Bottle	1950-1960	glass, cork and machine oil		Gift	Historical Loss		18-Oct-00
ABDMS004182	Writing Practise Exercise Books, 1920-1930	Mcdougall's Educational Co. Ltd	Exercise Book	1920-1930	paper	Copy books, ruled	Gift	Historical Loss	Not found 19/10/2000	19-Oct-00
ABDMS004200	Moving Picture Music		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004201	Service Beyond The Films		Magazine		paper	Details on films - 'appearances' by edward knoblock (front cover photo). 'the inside of the cup' from a novel by winston churchill (back photo). 'paying the piper' (centrefold photos). 'a lady in love' with ethel clayton - details on how to promote this	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004202	Carminetta (Musical Play)		Sheet Music		paper	Photographic cover of the singer alice delysia. owned by jess deuchar	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004203	Pamela (Musical Play)		Sheet Music		paper	Front cover - photo of singer lily elsie played by jess deuchar, aberdeen	Gift	Historical Loss	Not found 1998	27-Jan-20

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ABDMS004204	Monsieur Beaucaire		Sheet Music	paper	Cover - bordered by red roses, and small oval photo of Lewis Waller, dedicatee	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004205	Reflections		Sheet Music	paper	Cover - study in grey greens and yellows, taken from a painting by I. Brewer, 1914	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004206	Bygone Days (Lyric Suite)		Sheet Music	paper	Cover - print of monk looking through archway to a garden with birds	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004207	Visions Of An Unknown Land		Sheet Music	paper	Cover - print - dark woodland - looking on to sunset sky	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004208	Pick-A-Dilly (Selection)		Sheet Music	paper	Selection of contemporary	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004209	Sunbeams And Moonbeams		Sheet Music	paper	Cover - taken from a painting by Criss Woollett of an atmospheric scene - trees and	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004210	Cum-Along-Ee! Fox Trot		Sheet Music	paper	Vivid cover design by Reginald Rigby of a fox asking a shy rabbit for the dance - in red, black and white	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004212	Pins And Needles Fox Trot		Sheet Music	paper	Cover design - in green, black and white, of monacled piernot and girl dancing	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004214	In Poppy Land		Sheet Music	paper	Cover design - from painting of poppies	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004215	Joy Of Youth		Sheet Music		Cover design from painting - girl in flimsy dress dancing through a meadow. colour	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004216	Laurette (Intermezzo)		Sheet Music	paper	Cover - photo of girl in corner	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004217	Shadow Dance		Sheet Music	paper	Cover design - small pastel of girl in flimsy clothing dancing by the sea by W. George	Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004218	Gaiety Dance Album	Jess Deuchar	Sheet Music	paper	Cover design in green, blue and white of couple standing, the man dressed as a clown	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004219	This Is It (Popular Songs)		Sheet Music	paper	Includes "Australia will be there" - the official march song of the Australia expeditionary forces	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004220	Milady Rosemary (Dance)		Sheet Music	paper	Cover design from pastel drawing of woman in c.18th dress	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004221	Mimosa		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004223	Jessetta (Entr'acte)		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004224	Dream Of A Bride		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004225	Infatuation (Melody)		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004226	Beautiful Venice (Barcarole)		Sheet Music	paper	Cover design - black print on orange paper of Venetian scene	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004227	In Sylvan Glade		Sheet Music	paper	Cover design of woodland in black, pink and white	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004228	Festival Of Roses (Intermezzo)		Sheet Music	paper	Cover design from pastel drawing of roses	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004229	Longing		Sheet Music	paper	Cover design - drawing of girl "longing"	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004230	Crepuscule - Twilight		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004231	Un Reve D'amour		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004232	Absent Friends (Meditation)		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004233	Chant D'amour		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004234	Violetta		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004235	Pictures In The Firelight		Sheet Music	paper		Gift	Historical Loss	Not found 1998	27-Jan-20



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ABDMS004236	Moonlight Idylls		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004237	In Arcady		Sheet Music		paper	Four tone pictures for piano	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004238	Summer Days		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004239	Four Southern Sketches (Suite)		Sheet Music		paper	Cover design - from painting by cress woollett of moonlit evening by the sea	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004240	Dorothy Gauotte		Sheet Music		paper		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004242	A Nicht Wi' Burns (Overture)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004243	Tina (Musical Play)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004244	Linden Leaves		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004245	The Red Hussar (Opera)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004246	The Joy-Ride Lady (Musical Farce)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004247	Patience (Opera)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004250	The Grenadier Guards		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004251	The Gay Cavaliers (Grand March)		Sheet Music		paper	Front cover - cavaliers on horseback, in colour	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004252	Memories (Song)		Sheet Music		paper		Unknown	Historical Loss	Not found 1998	27-Jan-20
ABDMS004253	Somebody's Eyes (Song)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004254	Sleep And The Roses (Song)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004255	Make Me The King Of Your Heart		Sheet Music		paper	Cover design - includes photo of singer walter williams. 1914 ballad hit	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004256	The Girl In The Taxi (Musical)		Sheet Music		paper		Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004267	Oh! How I Love My Darling		Sheet Music		paper	Cover design in black, white and yellow, of loving couple sitting on bench under the light of the moon. "the biggest comedy song fox-trot of the year"	Gift	Historical Loss	Not found 1998	27-Jan-20
ABDMS004768	Andrews Liver Salt Tin		Container		tin, paper		Presented in 1983.	Historical Loss		20-Oct-00
ABDMS004769	Rowentrees Cocoa Tin		Container		tin, paper		Gift	Historical Loss		20-Oct-00
ABDMS005032	Drifters" - Video Cassette Film, 1930	East Anglia	Film	1930	film and plastic		Purchased in 1983	Historical Loss	Not found 1999	27-Jan-20
ABDMS005034	Seine Net" - Video Cassette Film, 1950's		Film	1950's	film and plastic		Purchased	Historical Loss	Not found 1999	27-Jan-20
ABDMS005035	Caller Herrin - Video Cassette Film, 1947		Film	1947	film and plastic		Purchased in 1983	Historical Loss	Not found 1999	27-Jan-20
ABDMS005036	Yarmouth Fish Quay & Scots Fisher Girls At Yarmouth - Video Cassette Film, 1902 & 1930		Film	1902 & 1930	film and plastic		Purchased in 1983	Historical Loss	Not found 1999	27-Jan-20
ABDMS005045	The Last Fisherman - Video Cassette Film, 1961	Alan Stott	Film	1961	film and plastic		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS005046	The Granite City - Video Cassette Film, 1936		Film	1936	film and plastic		Gift	Historical Loss	Not found 1999	27-Jan-20
ABDMS005050	Toilers Of The Deep" & "North Sea Herring Fleet"- Video Cassette Film, 1920's & 30's		Film	1920's & 30's			Gift	Historical Loss	Not found 1999	27-Jan-20

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ABDMS005473	Regulations As To Construction And Capacity Of Barrels Etc, 1905	Moray Firth Fish Selling Company Limited	Book	1905	paper and ink		Gift	Historical Loss	09-Aug-00
ABDMS005539	Honorary Guard Medal (Aberdeen), 08-Sep-1848	Associated with Queen Victoria	Medal	08-Sep-1848	silver	Obverse: aberdeen ? reverse: inscription: : around rim: thomas best captain	Unknown	Historical Loss	15-Oct-99
ABDMS005563	Coronation Medal (Edward VII), 12-May-1937	King Edward VIII	Medal	12-May-1937	silver	Obverse :bust of King Edward. Reverse: Britannia "blessing" Westminster	Unknown	Historical Loss	12-Jan-01
ABDMS005608	Edinburgh International Exhibition, 1886	W Leiper	Medal	1886	gold	Detail:shield shaped obverse:coat-of-arms	Unknown	Historical Loss	12-Jan-01
ABDMS005628	China Doll, c. 1850		Doll	c. 1850	china, wood	China and wood doll.  Black-haired porcelain with pink cheeks and blue eyes, on a jointed wooden body. The doll wears red flat shoes and green kilt. One hand is clasped and one has a flat palm.	Unknown	Historical Loss	18-Oct-00
ABDMS005648	Costume Doll from Morocco		Doll		leather, cotton, straw	Leather, cotton and straw costume doll from Morocco.  Hand stitched stuffed leather figure of woman with child in her arms sitting in cross legged position. Features are painted. Woman has straw sombrero-type hat on with coloured tufts and woollen str	Unknown	Historical Loss	18-Oct-00
ABDMS005668	Franco Prussian War Medal, 1911	Service Medal, Georges Lemaire	Medal	1911	bronze		Unknown	Historical Loss	12-Jan-01
ABDMS006835	Yellow Metal Pocket Watch In Case, c. 1850	H P C	Watch	c. 1850	yellow metal and perspex	Round form: chased rococo style outer case with roman scene on back: white dial with roman numerals: beetle and poker hands: vergeescapement with pierced and engraved scroll design: scroll work pillar	Unknown	Historical Loss	10-Feb-92
ABDMS006866	Child's High Chair, 1900 - 1949		Chair	1900 - 1949	wood	Child's high chair which converts to a rocker or armchair with tray with white seat	Unknown	Historical Loss	19-Oct-00
ABDMS006874	Country Chair		Chair		wood	Comb back country chair: double front turned stretchers and legs	Unknown	Historical Loss	19-Oct-00
ABDMS006926	Portrait Photograph (Female)		Photograph			Portrait of middle aged lady c.1900 in glass and mirror frame. lady may be miss henderson's aunt	Gift	Historical Loss	19-Oct-00
ABDMS006927	Photographic Portrait Of Lady In 1920s Dress: Probably Miss Henderson, 1920s		Photograph	1920s	photoset in glass and mirror heavy frame	Portrait of lady in 1920s dress:probably miss henderson	Gift	Historical Loss	19-Oct-00
ABDMS007032	Dolls House Furniture		Furniture		wood		Gift	Historical Loss	18-Oct-00
ABDMS007037	Model Chair Puzzle		Puzzle		wood		Loan	Historical Loss	18-Oct-00
ABDMS007080	Hunting Set. Rs, 1930s	Britain's Ltd	Hunting Set	1930s	lead, paint		Gift	Historical Loss	18-Oct-00
ABDMS007160	Wicker Picnic Hamper		Picnic Set		wicker, leather and brass		Gift	Historical Loss	18-Oct-00

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ABDMS007165	Doll		Doll		plastic, stockingette	Female plastic doll.  She has a brittle plastic head with painted features and synthetic hair. The body and limbs are made of stockinette. She wears white cotton bloomers, underskirt and dress edged with lace and blue ribbon. There are two straw hats	Loan	Historical Loss		18-Oct-00
ABDMS007178	Child's Rattle. Rs, 1912		Rattle	1912	metal and bone and stone		Presented in 1978 by Mr M L J White.	Historical Loss		18-Oct-00
ABDMS007181	Bisque Sailor Doll		Doll		bisque	Bisque sailor doll with blonde hair and painted features.  The shoes are painted blue and the jacket is painted with blue and white stripes.	Gift	Historical Loss		18-Oct-00
ABDMS007184	Bisque Doll		Doll		bisque	Female all bisque doll with blonde moulded hair and wire joints.  She has painted shoes, hair and features and wears a patterned cotton dress with a lilac waist band.	Unknown	Historical Loss		18-Oct-00
ABDMS007187	Bisque Doll		Doll		bisque	Female all bisque doll with moulded blonde hair, painted features, shoes & socks. The arms are wire jointed, the legs frozen and the doll has a 'baggy bottom'.	Gift	Historical Loss		18-Oct-00
ABDMS007190	Bisque Doll With Bonnet		Doll		bisque	Female bisque doll with bonnet.  She has wire arm joints but frozen legs. The bonnet and bow are painted red, the shoes are painted blue and she wears a multi-coloured crochet dress.	Gift	Historical Loss		18-Oct-00
ABDMS007197	Bust of Wagner		Bust		stone		Gift	Historical Loss		18-Oct-00
ABDMS007299	Doll's Dress	Faerie Glen	Dress		cotton		Gift	Historical Loss		18-Oct-00
ABDMS007303	Mark 4 Service Respirator (Air Raid Warden), 1941		Gas Mask	1941	rubber, tin, metal, perspex, asbestos?	Air warden's gas mask, black rubber with two circular perspex eyeholes, black plastic strap attachments and metal buckles, pad of rubber where straps cross stamped 'no. 4, iii, b.u.4/41. pat. nos. 290, 493, 305, 080'. black face piece stamped 'normal, avo	Gift	Historical Loss		19-Oct-00
ABDMS007441	Dolls Parasol		Parasol		cotton, metal		Unknown	Historical Loss		18-Oct-00
ABDMS007472	Gaming Top		Top		brass	Brass hexagonal gaming top with spindle to twist and rounded end with point. each side is stamped with a different instruction	Presented in 1975 by Mrs D Galletly.	Historical Loss		23-Oct-00
ABDMS008538	Drawing Of Headstone	Associated with William McKay and Sons Limited	Drawing		paper	Stone standard pattern of War Graves Commission.	Presented in 1984.	Historical Loss		20-Oct-00

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ABDMS008604	Shopping List In Leather Wallet		Notepad		leather cover and paper notepad	Burnished leather case with diagonal strip of thistles across front press stud fastening, paper pad inside printed 'shopping list' and marked spaces for articles and prices. small green pencil attached by green cotton thread to side	Gift	Historical Loss		19-Oct-00
ABDMS008700	Dolls House Chair		Chair		wood, cloth	Wooden chair with blue cotton seat and head rest.	Gift	Historical Loss		15-Mar-84
ABDMS008729	Miniature Cooker, c. 1930s		Cooker	c. 1930s	tinplate		Gift	Historical Loss		18-Oct-00
ABDMS008876	Building Bricks		Bricks		stone		Unknown	Historical Loss		18-Oct-00
ABDMS008942	Foreign Costume Doll		Doll		felt, plastic	Felt and plastic costume doll possibly from Portugal.  The doll has a papier mache head and stuffed cotton body.  The doll wears a red dress and red and black top.	Gift	Historical Loss		18-Oct-00
ABDMS008953	Toddler Doll, 1906	S & H	Doll	1906	bisque, composition		Unknown	Historical Loss		18-Oct-00
ABDMS008992	Scrap Book		Scrapbook		card		The Peggy Walker Gift.	Historical Loss		27-Feb-01
ABDMS009801	Dictograph Telephone		Dictograph		Plastic		Unknown	Historical Loss		23-Apr-01
ABDMS009826	Remington Typewriter No. 10, c. 1907	Remington	Typewriter	c. 1907	metal		Unknown	Historical Loss		20-Oct-00
ABDMS009841	Drawing Knife		Knife		Steel, wood		Presented in 1973.	Historical Loss		20-Oct-00
ABDMS009879	Photograph Royalty Newport, July 1887		Photograph	July 1887	photographic paper and card	Photograph Royalty Newport	Unknown	Historical Loss		27-Feb-01
ABDMS009888	Projector	J Lizars	Projector		wood, metal, glass, rexine	Early projector, sold in aberdeen by Lizars.	Unknown	Historical Loss		23-Apr-01
ABDMS010136	Spelling Blocks, 1875-1924		Block	1875-1924	wood		Unknown	Historical Loss		18-Oct-00
ABDMS010148	Toy Crane (Red)		Crane		metal		Presented in 1979 by Mr N Burnett.	Historical Loss		18-Oct-00
ABDMS010155	Rocking Horse		Horse		wood with metal supports		Unknown	Historical Loss		18-Oct-00
ABDMS010159	Books For The Bairns	Associated with Horace Marshall and Sons	Book		paper	Number:119 title:"ivanhoe	Loan	Historical Loss		18-Oct-00
ABDMS010162	Drawing Knife		Knife		steel, wood		Presented in 1973.	Historical Loss		20-Oct-00
ABDMS010163	Crumming Knife		Knife		steel, wood		Presented in 1973.	Historical Loss		20-Oct-00
ABDMS010195	Dolls House Furniture, 1950-1974		Furniture	1950-1974	wood, metal, cotton and paper		Unknown	Historical Loss		18-Oct-00
ABDMS010207	Racing Horse And		Horse		metal		Unknown	Historical Loss		18-Oct-00
ABDMS010938	Bar Slop Tray	Associated with Craighshannoch Bar	Slop Tray		steel, brass	This tray takes two fonts, one in collection at ABDMS10937. Items taken from Craighshannoch Bar prior to demolition August 1986. Bar closed June 1986.	Gift	Historical Loss		20-Oct-00

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ABDMS011188	'Alpine Sports' Pattern Water Jug, Mid-19th Century	Thomsons Pottery	Jug	Mid-19th Century	earthenware	Earthenware straight sided water jug with applied handle.  Decorated in the "Alpine Sports" pattern in overglaze polychrome enamels depicting two boys snatching eggs from a nest. Rim lined in green.  The whole covered in clear glaze.	Purchased in 1985.	Historical Loss	14-Sep-01
ABDMS011385	Mock Dresden Bowl, 1785-1825	Derby Porcelain Works	Bowl	1785-1825	porcelain	Mock dresden bowl.  Round bowl on short foot.  Bright green ground. Painted pastoral scene; heavily gilded.  Gilded interior, Dresden style.  Clear glaze.	Unknown	Historical Loss	14-Sep-01
ABDMS011654	Sword And Sheath	Associated with Brigadier Frost Pasha	Sword			Plain sword in nickel silver plain sheath, sword has steel blade with engraving, plain handle with bone bands around grip & 2 turkish stars used by brigadier general frost pasha of turkey	Presented in 1937 by H M Frost.	Historical Loss	20-Oct-00
ABDMS011655	Dress Sword	Associated with Brigadier Frost Pasha	Sword			Turkish dress sword with sheath. sword has curved steel blade, bone and metallic thread decorative handle with tassel. sheath displays the crescent moon and star of turkey. belonged to frost pasha	Presented in 1937 by H M Frost.	Historical Loss	20-Oct-00
ABDMS011712	Print Of Brig O'balgownie, 19th Century	Associated with Brig O' Balgownie	Photograph	19th Century		Print of older photograph of brig o' balgownie - 19th century	Gift	Historical Loss	23-Oct-00
ABDMS011867	Farthing (George II), 1754	J.S.Tanner, King George II	Farthing	1754	copper	Obverse: laureate, cuirassed 'old head' bust, left Reverse: Britannia seated, left, holding branch; date in exergue	Presented in 1953 by The Misses Duguid.	Historical Loss	26-Mar-01
ABDMS011868	Copper Farthing, 1750	J.S.Tanner, King George II	Farthing	1750	copper	Obv: laureate, cuirassed bust(l.)(old head) rev: britannia seated (l.) holding branch; date in exergue	Unknown	Historical Loss	08-May-01
ABDMS011869	Copper Farthing (2nd Issue), 1744	J.S.Tanner, King George II	Farthing	1744	copper	Obv: laureate, cuirassed bust (l.)(old head) rev: britannia seated (l.) holding branch; date in exergue	Unknown	Historical Loss	08-May-01
ABDMS011870	Farthing (First Issue : George III), 1773	King George III	Farthing	1773	copper	Obverse: laureate, cuirassed bust, right Reverse: Britannia seated, left, holding branch; date in exergue	Unknown	Historical Loss	16-Mar-01
ABDMS011871	Farthing (First issue : George III), 1774	King George III	Farthing	1774	copper	Obverse: laureate, cuirassed bust, right Reverse: Britannia seated, left, holding branch; date in exergue	Unknown	Historical Loss	26-Mar-01

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ABDMS011872	Halfpenny (First Issue : George III), 1773	King George III	Halfpenny	1773	copper	Obverse: laureate, cuirassed bust, right Reverse: Britannia seated, left, holding branch	Unknown	Historical Loss		08-May-01
ABDMS011873	Copper Halfpenny(1st Issue), 1773	King George III	Halfpenny	1773	copper	Obv: laureate, cuirassed bust (r.) rev: britannia seated (l.) holding branch	Unknown	Historical Loss		08-May-01
ABDMS011876	Halfpenny (Third Issue : George III), 1799	King George III	Halfpenny	1799	copper	Obverse: laureate, draped bust (r.) Reverse: Britannia seated (l.) holding branch; ship at bottom left, 'SOHO'at bottom right narrow line of graining on edge	Unknown	Historical Loss		26-Mar-01
ABDMS011877	Copper Farthing(3rd Issue), 1799	King George III	Farthing	1799	copper	Obv: laureate, draped bust (r.) rev: britannia seated (l.) holding branch, 'soho'at bottom right narrow line of graining on edge	Unknown	Historical Loss		26-Mar-01
ABDMS011878	Copper Farthing (3rd Issue), 1799	King George III	Farthing	1799	copper	Obv: laureate, draped bust (r.) rev: britannia seated (l.) holding branch, 'soho' at bottom right narrow line of graining on edge	Unknown	Historical Loss		26-Mar-01
ABDMS011879	Copper Farthing, 1826	King George IV	Halfpenny	1826	copper	Obv: laureate head (l.) rev: britannia seated (l.) holding trident; shamrock, rose and thistle motif in exergue	Unknown	Historical Loss		08-May-01
ABDMS011880	Copper Farthing(1st Issue), 1821	King George IV	Farthing	1821	copper	Obv: laureate, draped bust (l.) rev: britannia seated (r.) holding trident with left hand, shield & branch with right	Unknown	Historical Loss		08-May-01
ABDMS011887	Farthing (First Issue : George III), 1775	King George III	Farthing	1775	copper	Obverse: laureate, cuirassed bust, right Reverse: Britannia seated, left, holding branch	Unknown	Historical Loss		26-Mar-01
ABDMS013809	Earrings - J, 1986	John Newton	Earrings	1986	plywood and wire	Plywood j shape forms(painted yellow, black, white stripes) on double oblong wires	Purchased in 1987.	Historical Loss		19-Oct-00
ABDMS014067	The Illustrated London News:April 1923, 28-Apr-1923	Associated with King George VI	Magazine	28-Apr-1923	paper	Special edition of the illustrated london news featuring the of the then Duke of York (later George VI) and Elizabeth yon; gives details of presents, family history, wedding day	Bequest	Historical Loss		23-Oct-00
ABDMS014682	Music Plaque	Margaret Winifred Simpson	Plaque			Line drawing on wood with the quotation 'if music be the food of love play on'	Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS015096	Record Of Attendance Card(Completed), 1930-1942	Associated with St Clements Church	Card	1930-1942	card	Coloured record of attendance card similar to ABDMS15095, but completed:used at St Clements Church, Footdee. Card has full colour reproduction of the Holman Hunt painting illustrating Christ knocking at the door with completed details of attendance	Gift	Historical Loss		23-Oct-00
ABDMS015352	Aberdeen Chronicle Jan.1809, 07-Jan-1809	Alexander Aberdein & Co	Newspaper	07-Jan-1809	paper	Newspaper:aberdeen chronicle;7 january 1809	Gift	Historical Loss		14-Jun-00

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ABDMS015443	Christmas Smoking Cap, 1890s		Hat	1890s	felt;silk thread; cotton	Gents embroidered black felt smoking cap Style: round felt crown with broad rim band;crown & rim embroidered in green & red silks with continuous ring of holly leaves & berries; lined in brown cotton with quilted crown Dimens: circumf:36cm	The Peggy Walker Gift.	Historical Loss	Reported missing 27/05/2002	05-Nov-02
ABDMS015498	Hard Case Suitcase, 1950s		Suitcase	1950s	board;leather	Hard case blue and white dog tooth checked suitcase with brown leather trims;lid with 3 hinges;fastens with 2 snap clips & key operated lock	The Peggy Walker Gift.	Historical Loss		23-Oct-00
ABDMS016763	Adult's Ration Book, 1944-1945		Ration Book	1944-1945	paper	Clothing ration book for a resident at 261 victoria road aberdeen	Unknown	Historical Loss		20-Oct-00
ABDMS017718	Spare Bedroom Queens Cross	George Washington Wilson	Photograph		not identified	George Washington Wilson's Queens Cross home showing spare bedroom with washstand in middle ground right and wardrobe left.	Purchased in 1987 with assistance from the National Fund for Acquisitions, the National Art Collections Fund, the National Heritage Memorial Fund and with income from the Ramsay-Dyce Bequest.	Historical Loss		14-Aug-00
ABDMS018926	Lloyds Register Of Shipping, 1939-1968, 1939-1968	Associated with Hall Russell, Published by Lloyd's Register Of Shipping	Register	1939-1968	paper	Lloyds register of shipping: year volume year volume year volume 1939-40 i 1951-52 i a-l 1957-58 i 1939-40 ii 1951-52 ii m-z 1957-58 ii 1941-42 1952-53 i a-l 1957-58 iii shipowners 1942-43 1952-53 ii m-z 1960-61 i 1943-44 2 copies 1954 appendix	Presented in 1991 by A&P Appledore (Aberdeen) Ltd.	Historical Loss		10-Aug-00
ABDMS018927	Lloyds Rules And Rules For Small Ships, 1962-1976	Associated with Hall Russell, Published by Lloyd's Register Of Shipping	Rules	1962-1976	paper		Presented in 1991 by A&P Appledore (Aberdeen) Ltd.	Historical Loss	Not found 10/08/2000	10-Aug-00
ABDMS018933	Ship And Boatbuilder Magazine, Incomplete Set, 1960-67, 1960-1967	Associated with Hall Russell, Ship and Boatbuilder's National Federation	Book	1960-1967	paper		Presented in 1999 by A&P Appledore (Aberdeen) Ltd.	Historical Loss	Not found 10/08/2000	10-Aug-00
ABDMS021637	Prosecution For Showing Light, 1940	Miss Mary Gordon	Letter	1940	paper	4 items of correspondence on prosecution of miss mary gordon for breaking black-out regulations; one letter from miss gordon showing a considerable amount of anger and asking victor cook to help. for details of gift see abdms18436	Presented in 1990 by the Trustees of the Victor Cook Estate.	Historical Loss		17-Oct-00
ABDMS023481	Flower Shape Buckle		Buckle		mother of pearl	Carved mother of pearl flower shape buckle with ring and loop decorative fastening	Presented by The Misses Duguid.	Historical Loss		19-Oct-00
ABDMS023549	1 Box Pottery From Various Sites. Used For School Talks Etc		Schools Collection		pottery		Unknown	Historical Loss	Not found 1999	27-Jan-20

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ABDMS023602	Microfiche Copies Of "Three Scottish Carmelite Fri		Carmelite		microfi		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS023785	Cranberry Glass Bell		Bell		glass	Cranberry glass bell with clear handle	Unknown	Historical Loss		19-Oct-00
ABDMS023796	Bloor Derbyplate, 1850 - 1899	Bloor Derby	Plate	1850 - 1899	porcelain	Bloor derby porcelain plate with painted decoration.	Bequeathed in 1916 by Miss A Kilgour.	Historical Loss		14-Sep-01
ABDMS023825	Glass Tumbler		Glass		glass	Bulbous glass tumbler with pinched rib base	Presented in 1978 by Miss E Cadenhead.	Historical Loss		19-Oct-00
ABDMS023876	Wedding Veil, 1964		Veil	1964	net	Pale yellow shoulder-length tulle veil with a cream chain stitch edging. It is held in place with a plastic comb.	Presented in 1993.	Historical Loss	Not found 1999	28-Jan-20
ABDMS023952	Pince-Nez Spectacles		Spectacles		metal and glass	Pince nez spectacles style:round lenses with metal rims & brass bridge & nose clips	The Peggy Walker Gift.	Historical Loss	Not found 1999	27-Jan-20
ABDMS024063	Venetian Glass Vase		Vase		venetian glass	Mall clear glass vase decorated with blue glass on rim and base	James Cromar Watt Bequest, 1941.	Historical Loss	Not found 1999	27-Jan-20
ABDMS024208	Red Stoneware 'Oats' Jar, Late 19th Century		Jar	Late 19th Century	stoneware	Red stoneware jar with wide rim tapering to slightly narrower foot and two applied handles..  The jar is decorated with a cream glaze on the interior and a brown glaze on the exteriorall under a high clear glaze. There is also a sticker on one side 'Oa	Gift	Historical Loss		14-Sep-01
ABDMS024500	Ceremonial Hat Plume						Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS024566	Set Of Fine Knitting Needles(4), 1930 - 1960		Needles	1930 - 1960	steel	Set of 4 very fine knitting needles, possibly for knitting stockings	Presented in 1995 by Miss Jean Anderson.	Historical Loss		19-Oct-00
ABDMS024567	Pair Of Fine Knitting Needles, 1930 - 1980		Needles	1930 - 1980	plastic	Pair of short fine grey plastic size 14 knitting needles	Presented in 1995 by Miss Jean Anderson.	Historical Loss		19-Oct-00
ABDMS024927	Filigree Fan With Enamel		Fan		filigree and enamel	Filigree fan with blue and green enamel; filigree in shape of figures in landscapes, boats and buildings, edged with peaches and other fruits;linked with orange ribbon	James Cromar Watt Bequest, 1941.	Historical Loss		19-Oct-00
ABDMS025033	Books `Ships And Marine Engines` Vols 3 & 4, Pre-1990	Associated with Hall Russell	Book	Pre-1990	paper		Gift	Historical Loss		10-Aug-00
ABDMS025034	Book `Extracts From The Rules And Regulations For The Classification Of Ships, 1981-7` Lloyds, Possibly 1988	Published by Lloyds, Hall Russell	Book	Possibly 1988	paper		Gift	Historical Loss		10-Aug-00
ABDMS025067	Folder `Model Tests For Hall Russell & Co Twin Screw Yacht` (2 Of), Pre 1991	Associated with Hall Russell, Denny	Report	Pre 1991	paper		Gift	Historical Loss		10-Aug-00
ABDMS025086	British Corporation Register Of Shipping And Aircraft, 1 Volume, 1940	Associated with Hall Russell, McCorquodale & Co. Ltd	Book	1940	paper		Gift	Historical Loss		10-Aug-00
ABDMS025140	Periodical 'shipping World' Several Issues, 1969-1972	Benn Group	Periodical	1969-1972	paper		Gift	Historical Loss		10-Aug-00



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ABDMS025213.1	Very early picture of Aberdeen, date unknown		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.12	Swedish Fishing Boats at Fish Market		Photograph		paper		Gift	Historical Loss	Not found 2003	20-Jan-20
ABDMS025213.16	M.V. Earl of Zetland which traded between Scrabster, Scapa and Stromness		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.17	The North Boat St Sunniva. She was lost on naval service	Associated with St Sunniva (II)	Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.20	The first factory trawler which was built by John Lewis and Sons		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.21	The Market Street section of Fish Market		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.22	St Clair (II)		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.23	The Co-operative's collier Thrift		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.26	North Boat St Magnus		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.27	SS Highlander, lost during World War II		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.29	SS Ferryhill belonging to Aberdeen Coal and Shipping Company		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.30	SS Redhall owned by Aberdeen Coal and Shipping Company		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.34	Former Aberdeen vessel Glen Tanar loaded with herring barrels		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.37	The No.3 pontoon dock at Footdee		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.38	Aberdeen trawler Loch Lomond aground at North Pier		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.39	Aberdeen-London steamer Lochnagar		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.4	Early picture of Point Law		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.40	SS Idaho, Ellerman Wilson Line vessel ashore off Aberdeen		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.5	Old RNVR training ship HMS Clyde which was anchored in Upper Dock		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.6	Herring luggers at Point Law in the days of sail		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.7	The ferry which used to run between Commercial Quay and Point Law		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.8	Bow of Thermopylae showing fine figure head		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20
ABDMS025213.9	Sailing ships in Upper Dock		Photograph		paper		Gift	Historical Loss	Not found 2002	20-Jan-20

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ABDMS026506	Stake And Chain		Stake		iron	Stake and chain probably for tethering farm beast	Unknown	Historical Loss	Not found 1993	27-Jan-20	
ABDMS026516	Small Gin Trap	S.Marshall	Gin Trap		steel	Marked "S. Marshall maker"	Unknown	Historical Loss	Not found 1993	27-Jan-20	
ABDMS026694	Proof Ad. For Tea, 1950s	Associated with Northern Co-operative Society Limited, Associated with Evening Express Aberdeen	Advertisement	1950s	paper	Proof copy of advert for tea placed by northern coop and printed by the evening express	Presented in 1993 by Northern Co-Operative Society Ltd.	Historical Loss		10-Aug-00	
ABDMS026699	Polisher Ring	F.Doran, F.Doran	Ring		woodsteel	Vertical polishing ring; in use would probably have had the sole covered in tin and carbo grains used to fine down a piece of work prior to polishing	Gift	Historical Loss	Not found 1993	27-Jan-20	
ABDMS027053	Order Of Proceedings, Coronation, 28-Jun-1838	Town Council/Aberdeen Herald, Associated with Queen Victoria	Notice	28-Jun-1838	paper	Coronation of queen victoria order of proceedings"; details of the procession of council, trades and others with other celebrations to mark the coronation of queen victoria.	Presented in 1937 by Mr B Howie.	Historical Loss	Not found 2001	27-Jan-20	
ABDMS027054	Theatre Poster, March 1849	J.Avery, Associated with Theatre Royal, Aberdeen	Poster	March 1849	paper	Theatre poster advertising helen faucit "positively her last appearance this season", 12th march 1849	Unknown	Historical Loss	Not found 2001	27-Jan-20	
ABDMS027060	Poster For Theatre Royal, 24-Mar-1831	Theatre Royal, Aberdeen, Associated with D.Chalmers & Co	Poster	24-Mar-1831	paper	Poster advertising "Ticket Night for Performers", with play "The Castle Spectre" being performed at the Theatre Royal Aberdeen.	Gift	Historical Loss	Not found 2001	27-Jan-20	
ABDMS028112	U-Shaped Staple Fragments, 13th-15th Century		Staple	13th-15th Century	iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Period II / III Phase 3 / 4 CAS99 Meth / Date: Excavation 1985 - 1990 By: H&C Murray No: 911 Desc: Fragments of u-shaped staple with square section.	Publication:excavati	Unknown	Historical Loss	Not found 08/04/2016; Last seen 30/06/2000	08-Apr-16
ABDMS028166	Horseshoe Fragment, 14th-20th Century		Horseshoe	14th-20th Century	iron	NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Period III / IV Phase 4 / 6 CAS22 Meth / Date: Excavation 1985-1990 By: H&C Murray No: 37 Desc: Tip fragment of horseshoe with 1 countersunk nailhole	Publication:excavatio	Unknown	Historical Loss	Not found 08/04/2016; Last seen 30/06/2000	08-Apr-16

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ABDMS028171	Part Of Padlock Key, 15th-16th Century		Padlock Key	15th-16th Century	iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Period III Phase 5 CAS166 Meth / Date: Excavation 1985 - 1990 By: H&C Murray No: 868 Desc: Tapered strip with slightly curving ends.  Publication: excavations at rattray, a	Unknown	Historical Loss	Not found 08/04/2016; Last seen 30/06/2000	08-Apr-16
ABDMS028228	Socketed Candleholder, 13th-15th Century		Candleholder	13th-15th Century	iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Period II / III Phase 3 / 4 CAS214 Meth / Date: Excavation 1985 - 1990 By: H&C Murray No: 881 Desc: Socketed Candleholder on Cranked (L-shaped) stem tapered to a point.  P	Transferred in 1994 from Historic Scotland.	Historical Loss	Not found 08/04/2016; Last seen 30/06/2000	08-Apr-16
ABDMS028231	Spokeshave, Post-Medieval		Spokeshave	Post-Medieval	iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Period III / IV Phase 5 / 6 CAS70 Meth / Date: Excavation 1985 - 1990 By: H&C Murray No: 302B Desc: Woodworkers spokeshave perhaps of post-medieval date. It takes the form of	Transferred in 1994 from Historic Scotland.	Historical Loss	Not found 08/04/2016; Last seen 30/06/2000	08-Apr-16
ABDMS028236	Octagonal Brooch, 15th-20th Century		Brooch	15th-20th Century	copper alloy	Site: Rattray Place: Aberdeenshire Ctext/Per: Period III/IV Phase 5/6 CAS70 Meth/Date: Excavation 1985-1990 By: H&C Murray No: 267 Desc: Brooch with octagonal frame and bosses at the angles formed by folding the frame into its octagonal shape.	Unknown	Historical Loss	Not found 14/09/1994	27-Jan-20
ABDMS028344	12 Boxes Animal Bone		Gallowgate M		animal bone		Unknown	Historical Loss	Not found 2000	27-Jan-20

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ABDMS028352	E38 Bone, 1 Box		E38		bird	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS028358	5 Boxes, E37 Samples		E37		samples		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS028363	1 Box, E 34 Soil Samples		E34		soil sample		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS028383	Local medieval jug, 13th to 14th century		Jug	13th to 14th century	pottery	Site: E37 Place: Castle Street, Aberdeen	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS028424	E25 Gallowgate Illustrated Pottery		Pottery		pottery	Site: E25	Unknown	Historical Loss		01-Sep-00
ABDMS028428	E27 Trench A (Phase 2 & 3) Pot		Pot		pot	Site: E27	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS028456	E25 Pottery		Pottery		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS029840	Pair of Shetland Gloves, 1970s	Worn by Frances Farquharson	Gloves	1970s	shetland wool	Ladies shetland wool gloves.	Presented in 1996.	Historical Loss	Not found 29/03/2004; Last seen 01/04/1998	29-Mar-04
ABDMS029956	Swirl Pattern Pant Suit, 1960s	Marks and Spencer	Suit	1960s	man made fine knit	Ladies man made fine knit all-in-one pant suit with waistbelt in swirled green & lilac pattern	Presented in 1996.	Historical Loss	Not found 15/10/2002	27-Jan-20
ABDMS030308	Incense Box		Box		lacquer	Four lobed incense box with cover; decorated with trees and flowers	James Cromar Watt Bequest, 1941.	Historical Loss	Not found 1998	27-Jan-20
ABDMS030752	Photograph, 1909		Photograph	1909	cardboard	Ale black and white cardboard photograph dimens:length 4.9cm, width 9cm	Gift	Historical Loss	Not found 2000	27-Jan-20
ABDMS031331	Human Skull		Human Skull		bone		Unknown	Historical Loss	Not found 1999	27-Jan-20
ABDMS031391	Stone Disc, Neolithic		Disc	Neolithic	stone	Chipped stone disc smooth on one side, rough on the other	Unknown	Historical Loss		07-Aug-00
ABDMS032185.1	College of Nursing Membership Badge, 1926-1939	Associated with Jessie Fordyce, Associated with Royal College of Nursing	Badge	1926-1939	metal	royal college of nursing badge, member's no 2228 (badge 1926-39) Redg. no. 674755	Gift	Historical Loss	ABDMS032185.3-5 have updated locations - suspect admin error	27-Jan-20
ABDMS032185.2	Queen's Institute of District Nursing Long Service Medal, 1908 - 1941 Period	Associated with Jessie Fordyce, Associated with Queen's Institute of District Nursing	Badge	1908 - 1941 Period	enamelled metal	queen's institute of district nursing long service medal marked "jessie fordyce" for 21 years service (see abdm32154)	Gift	Historical Loss	ABDMS032185.3-5 have updated locations - suspect admin error	27-Jan-20
ABDMS032599	4 Surgeon's Needles, 1940s	C.F.Thackray Limited	Needle	1940s	steelpaper	4 scalp vein needles with stilettes; very fine and very sharp needles with thickened proximal ends; described on label as "g.o.s. pattern" probably meaning great ormond street; scalp vein needle, a thin gauged needle designed for use on small veins such as t	Gift	Historical Loss	Not found 2000	27-Jan-20

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ABDMS034194	Roof Furniture (Finial), 14th - 15th Century		Finial	14th - 15th Century	ceramic	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Loam 143 Desc: Fragment of a finial in a soft, sandy, micaceous orange fabric with a grey core: Orange surfaces, with a light greenish-orange external glaze. Decoration of incised lines	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034302	Saintonge Pottery		Saintonge		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034303	Local Pottery		Local Fabric		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034305	Local Dripping Pan		Local Fabric		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034311	Yorkshire Knight Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034330	Low Countries Pitcher		Low Countrie		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034334	Yorkshire Knight Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034352	Siegburg Bowl		Siegburg		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034357	North Holland Slipware Dish		N Holland		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034397	Local Gre Bowl		Bowl		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034418	Northern French Jug		N French		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034419	Local Jug		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034434	Developed Stamford Jug		Stamford		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034436	Local Jug		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034438	Local Cooking Pot		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034445	Yorkshire Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034448	Saintonge Jug		Saintonge		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034458	Yorkshire Face-Mask Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034462	Local Jug		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034464	Local Jug		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034476	Local Gre Body Fragments		Ceramic Finds		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034479	Siegburg Cup		Siegburg		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034480	Yorkshire Face-Mask Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034481	Paffrath Blue-Grey Ladle		Paffrath		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034482	Local Meat Dish		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20

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ABDMS034483	Local Bowl		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034484	Local Lmt Bowl		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034485	Local Gre Dish		dish		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034487	Bowl Rim		Unknown		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034489	Salt-glazed earthenware plate or shallow bowl		Plate, shallow bowl		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034490	Unidentified Vessel With Double Horseshoe Decoration		Unknown		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034494	Local Lmt Bowl		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034495	Local Lmt Jug		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034497	Stoneware Vessel		Stoneware		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034498	Local Gre Bowl		Bowl		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034499	Creamware Cup		Creamware		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS034500	Local Gre Vessel		vessel		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS037545	Brown Leather Child's Shoes		Shoes		leather	Unisex brown leather shoes	Gift	Historical Loss	Not found 2002	27-Jan-20
ABDMS037550	Cotton Blouse, 1850 - 1900		Blouse	1850 - 1900	cotton blouse	Ladies white cotton blouse fastn:5 buttons, 1 eye dimens:length 43.5cm; bust 84cm; waist 70cm	Unknown	Historical Loss	Not found 2002	27-Jan-20
ABDMS037551	Blouse, 1850 - 1900		Blouse	1850 - 1900	cotton	Ladies white cotton blouse; short sleeves with broderie anglaise at neck and cuffs pleating detail at front fastn:5 buttons; tie at neck dimens:bust 76cm; waist 60cm; length 49cm	Gift	Historical Loss	Not found 2002	27-Jan-20
ABDMS037559	Flanelete Bloomers, 1850 - 1900		Bloomers	1850 - 1900	flanelette broderie anglaise	Ladies white flanelette bloomers fastn:two buttons eithersidedimens:waist 88cm; i length 43cm	Gift	Historical Loss	Not found 2002	27-Jan-20
ABDMS037560	Cotton Combinations, 1850 - 1900		Combinations	1850 - 1900	cotton	Ladies white cotton combinations with white broderie anglais fastn:buttons down centre front dimens:bust 94cm; waist 92cm; il 44cm	Gift	Historical Loss	Not found 2002	27-Jan-20
ABDMS037622	Brown Fleck Dress And Jacket, 1950 - 1959		Dress	1950 - 1959	man made	Ladies brown manmade dress & jacket fast:dress:1 zip & 1 h&e jacket:3 buttons dimens:dress:bust 84cm; waist 76cm; length 102cm jacket:bust 96cm; wasit 94cm; length 56cm	Gift	Historical Loss	Not found 2002	27-Jan-20

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ABDMS037810	Dress Making Pattern, 1949		Pattern	1949	paper	Ladies black and white paper dressmaking patterns 37811.1 weldons home dressmaker no 665 - patterns used by donor in 1949 condition:fair, torn cover 37811.2 home fashions - easy dressmaking for summer no 83 - 1940-1949 condition:good	Presented in 1997 by Mrs Elizabeth Rhoden.	Historical Loss	Not found 2002	27-Jan-20
ABDMS039991	Decca Chart Showing British Isles Eastern From Portsmouth To Kinnaird Head, 1966		Chart	1966	paper		Gift	Historical Loss		09-Aug-00
ABDMS049298	Human Tibia, 1930-1950		Bone	1930-1950	Bone	Human tibia	Kenneth A Webster Nursing Collection.	Historical Loss	Not found 2002	27-Jan-20
ABDMS049299	Human Femur, 1930-1950		Bone	1930-1950	Bone	Human Femur	Kenneth A Webster Nursing Collection.	Historical Loss	Not found 2002	27-Jan-20
ABDMS049300	Wooden Box, 1930-1950		Box	1930-1950	Wood	Hinged wooden box.	Kenneth A Webster Nursing Collection.	Historical Loss	Not found 2002	27-Jan-20
ABDMS053501	Tin-Glazed Earthenware Vessel		Tin Glazed		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053502	Local Gre Vessel		vessel		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053503	Salt-Glazed Earthenware Plate		Salt Glazed		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053512	Local Jug		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053513	Langerwehe Jug Base		Langerwehe		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053515	Local Small Jar/Pipkin		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053516	Local Bowl		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053517	Low Countries Cooking Pot		Low Countrie		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053518	Local Lmt Bowl		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053519	Local Lmt Jug Base		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053520	Local Gre Small Jar/Unguent Bottle		jar		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053521	Local Chafing Dish		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053522	Non Local Chafing Dish		Non Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053523	Local Lmt Bowl		Local Lmt		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053541	Local Cooking Pot		Local		pottery	Site: 30-46 Upperkirkgate No: E29 Meth / Date: May-July 1987	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053545	Local Bowl		Local		pottery	Site: 30-46 Upperkirkgate No: E29 Meth / Date: May-July 1987	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053549	Local Unidentified Vessel Type		Local		pottery	Site: 30-46 Upperkirkgate No: E29 Meth / Date: May-July 1987	Unknown	Historical Loss	Not found 2000	27-Jan-20

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ABDMS053551	Local Lmt Jug		Local Lmt		pottery	Site: 30-46 Upperkirkgate No: E29 Meth / Date: May-July 1987	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053585	Face-Mask Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053590	Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053599	Jug Or Jar Strap Handle		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053603	Bowl Possibly Used As Curfew		Local		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053605	E25 Drinking Mug		Mug		pottery	Fragment of Siegburg drinking mug from Excavation E25. Base fragment with bulbous underside.	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053606	Low Countries Highly Decorated Ware Jug		Jug		pottery	Rim fragment from Low Countries Highly Decorated Ware Jug from Excavation E25	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053609	Jacobakanne Rim		Siegburg		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053613	Jug		Yorkshire		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053623	E25 Cooking Pot Rim		Rim		pottery	Rim fragment from cooking pot produced in the Low Countries, from Excavation E25	Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053627	Gre Pirlie Piggie (Money Box)		money box		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053630	Dripping Pan		pan		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053639	Jug Rim		Local? Epm		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS053712	Unpublished Pottery From E37 Castle Street Site		Pottery		pottery		Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS066409	E6 finds		Finds				Unknown	Historical Loss	Not found 2000	27-Jan-20
ABDMS081655	Ladies White Cotton Skirt		Skirt		cotton	Ladies white cotton skirt. Decorative horizontal banding above hem. Back opening.	Unknown	Historical Loss		27-Jan-20
ABDMS088603	Cut Glass Scent Bottle		Scent Bottle		glass and silver	Globular cut glass bottle hob nail and star on bottom: glass stopper: silver hinged top with rococo repousse work with face, birds andleaves: apron rococo repousse work with cherubs, birds and flowers	The Leslie Thomson Bequest.	Historical Loss	Not found 26/06/1987	27-Jan-20
<b>Locatio to be confirmed</b>										
ABDAG000527	c. 1970	Gerd Winner		c. 1970	screenprint on paper		Purchased in 1979 with assistance from the National Fund for Acquisitions.	Location to be confirmed	Not found 15/04/2008	15-Apr-08
ABDAG001958	Old Aberdeen Cathedral	John Henderson			lithograph on paper		Presented in 1978 by Miss E Cadenhead.	Location to be confirmed	Last seen 05/05/1994	03-Apr-15
ABDAG004716	The Virgin		Figure		wood	Wooden figure of the virgin of the immaculate conception - 1 of 10 devotional figures	The Harrower Bequest, 1957.	Location to be confirmed		29-Mar-04



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ABDAG004722	Group Of Apostles		Figure		wood	Wooden figure group of apostles - 1 of 10 devotional figures	The Harrower Bequest, 1957.	Location to be confirmed		29-Mar-04
ABDAG004919	Aberdeen - Views - Aberdeen from the Chain Bridge [1837, 1837	Engraved by Samuel Bradshaw, After William Henry Bartlett		1837	engraving on paper		Unknown	Location to be confirmed		03-Apr-15
ABDAG005830	Cromarty, 1821	William Daniell RA		1821	coloured aquatint on paper		Purchased in 1958.	Location to be confirmed		10-May-16
ABDAG006296	Portrait : Admiral Adrian Pulido Parejo	William Brassey Hole RSA			mezzotint		Presented in 1897 by the Royal Association for the Promotion of the Fine Arts in Scotland.	Location to be confirmed	Last seen 01/04/2015	27-Jan-20
ABDAG006311	Portrait : Sir John E. Millais, P.R.A	James Clarke Hook RA			mezzotint on paper		Alexander Macdonald Bequest, 1901.	Location to be confirmed		22-Nov-04
ABDAG006336	The Clown	A Hyland			screenprint on paper		Purchased in 1975.	Location to be confirmed		07-Mar-03
ABDAG006344	Honoured Old Age	J Van Veth, After Jozef Israels HRSA					Alexander Macdonald Bequest, 1901.	Location to be confirmed		28-Nov-07
ABDAG006690	Glasgow Cathedral	Robert Paterson			woodcut		Bequeathed in 1913 by Sir George Reid.	Location to be confirmed		06-Jan-12
ABDAG006751	Bridge of Don, 1836	W. Purser, H Wallis		1836	engraving on paper		Presented in 1965 by J C Brooker.	Location to be confirmed		01-Apr-15
ABDAG006885	Paul Verlaine	Sir William Rothenstein NEAC			lithograph		Purchased in 1949.	Location to be confirmed		10-Dec-03
ABDAG008604	Luckenbooth Brooch		Brooch		metal	Simple twisted heart in thin metal: horizontal hinged back pin	Presented in 1987.	Location to be confirmed		30-Apr-03
ABDAG008709	Purple Glass Bowl		Bowl			Venetian glass bowl of purple iridescent glass with 8 opaque white loop handles	James Cromar Watt Bequest, 1941.	Location to be confirmed		29-Mar-04
ABDAG008963	Pale Grey Bowl, 1948	Vasart	Bowl	1948			Purchased in 1996 with assistance from the National Fund for Acquisitions and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed		30-Apr-03
ABDAG009092	Letters-George Davidson, 1911 - 1916	James McBey LLD, G Davidson		1911 - 1916	paper		Presented in 1988 by Mrs Marguerite McBey.	Location to be confirmed		28-Mar-13
ABDAG010688	12 Days Of Christmas: Five Gold Rings, 1988	William H Ewen		1988	screenprint on card	05day 2five 2banner 3jewellery 3gold 4	Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010689	12 Days Of Christmas: Six Geese A Laying, 1988	Karen Wright		1988	screenprint on card		Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010690	12 Days Of Christmas: Seven Swans A Swimming, 1988	Heather Gordon		1988	screenprint on card	05day 2seven 2banner 3animal 3swimming 4	Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010691	12 Days Of Christmas: Eight Maids A Milking, 1988	Sadie Main		1988	screenprint on card	08day 2eight 2banner 3animal 3female 3figure 2cow 4milking 4	Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010692	12 Days Of Christmas: Nine Ladies Dancing, 1988	Jill Lowden		1988	screenprint on card	06day 2nine 2figure 2banner 3female 3dancing 4	Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16

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ABDAG010693	12 Days Of Christmas: Ten Lords A Leaping, 1988	June Mccutcheon		1988	screenprint on card		Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010694	12 Days Of Christmas: Eleven Pipers Piping, 1988	John Redfern		1988	screenprint on card	06day 2eleven 2figure 2banner 3male 3piping 4	Presented in 1993 by Dave Jackson.	Location to be confirmed		19-Jul-16
ABDAG010796	Letter, 1846	William Dyce RA HRSA, Webb		1846	pen and ink on paper		Purchased in 1993.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG011370	Embossed Silver Napkin Ring with Village Scene, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Silver	Embossed silver napkin ring with village scene with donkey (crimped edges)	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG011371	Embossed Silver Napkin Ring with Peacock, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Silver	Embossed silver napkin ring with design of peacock, two rabbits and flowers.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG011372	Bulbous Embossed Silver Napkin Ring, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Silver	Embossed silver napkin ring, bulbous in shape with trees, man and hats. Shield shaped cartouche	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG011373	Narrow Bulbous Silver Napkin Ring, 1919	Collected by Mr Woods	napkin ring	1919	Silver	Narrow bulbous silver napkin ring.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG011374	'Scenes of Aberdeen' Tapestry		Tapestry			3 sectioned tapestry woven at Gray's School of Art	Gift	Location to be confirmed		05-Apr-12
ABDAG011414	Clutha Glass vase, c.1890	Manufactured by James Couper & Sons	Vase	c.1890	Glass	Clear green glass with square base, long neck and flared opening.	Purchased in 2011.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDAG011958	Untitled Wallpiece, 1996	Douglas Norrie		1996	wood and lights		Purchased in 1996 with assistance from the National Fund for Acquisitions.	Location to be confirmed		03-Apr-15
ABDAG012026	Admonitions of the Instructress in the Palace -The Instructress noting down the Frivolous Gossip of Two Ladies	Ku K'ai-Chih			print (reproduction) on paper		Unknown	Location to be confirmed		05-Apr-04
ABDAG012784	A Day Down A Goldmine - Separations, 1987	George Wyllie RSA LLD		1987	separations on acetate		The Peacock Archive, 1998.	Location to be confirmed		13-Aug-18

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ABDAG013838	Leather Bound Portfolio, 1925 - 1949	James McBey LLD		1925 - 1949	leather on card		Marguerite McBey Bequest, 2000.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG014226	Abergeldie Castle & Knock Castle	William Taylor			engraving on paper	artist's proof	Presented in 1940 by Messrs Taylor & Henderson.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG014269	The Thames Barge Race: The Sarah Winning, 1937	James McBey LLD		1937	etching on paper		Presented in 1960 by Mrs Marguerite McBey.	Location to be confirmed		15-Aug-03
ABDAG014362	Market Street	Lithographed by John Henderson, After Patrick Campbell Auld			Lithograph on paper		Unknown	Location to be confirmed		26-Jan-10
ABDAG014445	Plans of Local Architectural Features - Chapel and Tower, King's College, Aberdeen University (printed page), 1885	James Cromar Watt LLD, Printed by CF Kell		1885	printed ink on paper		Unknown	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG014494	Queen's Cross Parish Church - Albyn Place, Aberdeen, 2008	Akiva Kenny Segan		2008	pencil on paper		Presented in 2008 by Wojtech & Roseanna Bochnek, friends of the artist.	Location to be confirmed		17-Jun-16
ABDAG014552	Cat in a Teapot (proof)	Patricia Douthwaite			lithograph on paper		The Peacock Archive, 2006.	Location to be confirmed		04-Aug-16
ABDAG014634	Untitled - The Old Man with a Fish in his Hand - from The Old Man and the Sea, 1987	John Bellany CBE LLD RA HRSA		1987	etching on paper		The Peacock Archive, 2002.	Location to be confirmed		28-Jul-16
ABDAG014644	Untitled - The Big Fish - from The Old Man and the Sea, 1987	John Bellany CBE LLD RA HRSA		1987	screenprint on paper		The Peacock Archive, 2002.	Location to be confirmed		28-Jul-16
ABDAG017200	Photograph of installation - KY138,FR432,INS224,P D93	Ian Hamilton Finlay			printed ink on paper	photocopy	Presented in 2010 by Joyce Laing OBE.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDAG017362.266	Letter from Joyce Laing to Rt. Hon. Malcolm Rifkind M.P., 1988	Associated with Ian Hamilton Finlay, Sent by Joyce Laing OBE	Letter	1988	paper, ink	Type-written letter, possibly a draft, by Joyce Laing to Rt. Hon. Malcolm Rifkind M.P., Secretary of State for Scotland, House of Commons. The letter begins "No one likes to think of a band of louts vandalising Scotland's present on-the-up culture im	Presented in 2010 by Joyce Laing OBE.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15

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ABDAG017371	Grimsby Skipper Goes Sunshine Fishing (from The Fairy Tales of Fishing News), 1970	Associated with Ian Hamilton Finlay, Drawings by Margot Sandeman		1970	printed ink on card and paper	A small folded paper designed as a booklet. Hand-printed for the Wild Hawthorn Press at The Salamander Press.	Presented in 2010 by Joyce Laing OBE.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS000022	Ginger Bread Mould, early 20th Century		Mould	early 20th Century	metal	Part: mould: shape: man	Purchased in 1978.	Location to be confirmed		16-Aug-19
ABDMS000148	Ivory Satin Evening Bodice, 1800-1900	T.J.Smith	Bodice	1800-1900	satin	Ladies ivory satin bodice of an evening dress. Style: 13 bones, cut with v neck and pointed at waist, sleeves and neck decorated with net. Fastening: special feature lace fastening at the back.	Presented in 1977 by Dr Ann Edwards.	Location to be confirmed		20-Feb-04
ABDMS000163	Ostrich Feather Hair Ornament, c. 1910		Feather	c. 1910	feathers and beads	Black ostrich feathers decorated with glass beads; worn as a hair ornament for evening wear.	Presented in 1977 by Dr Ann Edwards.	Location to be confirmed		20-Feb-04
ABDMS000197	Pair of White Leather Gloves		Gloves		soft kid leather	Ladies white soft kid leather elbow to shoulder length gloves. Fastening: inside wrist fastening with 3 mother of pearl buttons on each glove (buttons not matching).	Presented in 1978 by Mrs K Russell.	Location to be confirmed		20-Feb-04
ABDMS000218	Paisley Pattern Shawl, 1840-1845		Shawl	1840-1845	wool and silk	Paisley shawl. Style: square shawl; decorated with floral motifs; woven; silk fringe.	Presented in 1977 by Mrs L C Skipper.	Location to be confirmed		20-Feb-04
ABDMS000249	Black Silk Blouse, 1914 - 1918		Blouse	1914 - 1918	silk	overblouse. style:long straight patterned machine knitted overblouse; seams split from hem to waist;chain & blanket stitch round scalloped hem; polo shirt with chain & blanket stitch edge;long tight sleeves slit at cuff with chain	Presented in 1978 by Mrs Joan Stewart.	Location to be confirmed		20-Feb-04
ABDMS000316	pyrite						Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS000323	agate						Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS000326	flint						Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS000361	Amber, n.d.		Rock Sample	n.d.	amber		Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS000508	Mahogany Table, c. 1875		Table	c. 1875	mahogany	Circular mahogany topped table with carved tripod base	Gift	Location to be confirmed		29-Apr-19
ABDMS000515	Rococo Style Mirrors (2), c. 1750		Mirror	c. 1750	wood, gilt and silvered glass	Wood and gilt frame decorated with scrolls and shells carved in the rococo style: candle holder suggests former use as a girandole	Purchased in 1954.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS000560	Hair Locket, c. 1880		Locket	c. 1880	glass, gilt and hair	Round shaped form with loop and ring: black hair contained in locket: gilt decorated with floral engraving on edges and concentric circles on reverse	Presented in 1973.	Location to be confirmed		30-Apr-03

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ABDMS000567	Flower Jewel Brooch, c. 1865		Brooch	c. 1865	gilt, topaz, citrines, pearl, glass and hair	Brooch in the shape of a flower head: 5 pear shaped petals with 2 citrines at top and 3 topazes beneath: claw shaped set with pearl in centre: reverse contains a small area of plaited hair under	Presented in 1973.	Location to be confirmed		27-Jul-16
ABDMS000587	Scenic Brooch, c. 1830		Brooch	c. 1830	gilt metal and isle of wight sand	Rectangular brooch with ornate gilt frame: pictorial scene painted under glass	Gift	Location to be confirmed		20-Feb-04
ABDMS000655	Hair Bracelets (2), 1870		Bracelet	1870	hair and metal	2 plaited hair bracelets: 1 with decorative engraved yellow metalclasp of leaf design and cartouche and with a heart charm	Presented in 1973 by The Misses Duguid.	Location to be confirmed		30-Apr-03
ABDMS000827	Delft Tobacco Jar	Burgamot	Jar		delft	Delft tobacco jar, straight sided with domed circular brass cover.  Decorated in blue on white with depiction of a man smoking a pipe, a palm tree, a barrel and two ships. The cover has a finial.	Presented in 1968.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS000854	Brass portable pent ink well, 19th Century		holder	19th Century	brass		Presented in 1968.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS000921	Ebony Back Scratcher, Victorian		Back Scratch	Victorian	ebony and ivory	Back scratcher in form of ivory hand at top of ridged ebony stick	Presented in 1973.	Location to be confirmed		18-Oct-16
ABDMS000967	Engraved Glass Tumbler, c. 1892		Tumbler	c. 1892	glass	Small glass thimble tumbler wheel engraved with band of thistles around rim and inscription on front	Presented in 1968 by Miss V Thomson.	Location to be confirmed		23-Dec-16
ABDMS000981	Glass Fairy Lamps (3), c. 1886	S.Clarkes	Lamp	c. 1886		Pink glass cups with white nailsea style swags sitting in wide rimmed clear star cut glass holders with candle	Presented in 1968.	Location to be confirmed		29-Apr-19
ABDMS001066	Decanter With Silver Top (And Glass Bottle)		Decanter			Form rounded with flattened sides; handle; silver top decorated with scallop and engraved rings. glass is green	Presented in 1953 by Mr W Kemp.	Location to be confirmed		19-May-17
ABDMS001083	Horn Spectacles, Early 19th Century		Spectacles	Early 19th Century	horn;glass	Horn spectacles with oval lenses	Gift	Location to be confirmed		07-Aug-13
ABDMS001088	Spinner, 20th Century		Spinner	20th Century	brass and ivory and metal	The form of the reel is circular and flat, plate and handle and 4 hooks. the clamp has a long and heart-shaped screw head	Gift	Location to be confirmed		29-Apr-19
ABDMS001105	Fishing Reel		Fishing Reel		brass, horse hair	Horse hair line	Gift	Location to be confirmed		29-Apr-19
ABDMS001130	Box Of Matches	Chemical Light Manufactory	Matches		wood	Label reads; new patent. damp proof. safety lights. aberdeen chemical lights manufactory. 38 jopp's lane. oval frame box, with sand striker on lid	Gift	Location to be confirmed		29-Apr-19
ABDMS001169	Velvet Lace Pillow with Bobbins		Lace Pillow		velvet	Semicircular velvet lace pillow in square recess; pinned at edges with piece of lace being worked (cuff) and bobbins.	Unknown	Location to be confirmed		29-Apr-19

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ABDMS001290	Discharge Certification		Certificate		paper	Certificate reads: these are to certify that the bearer here of "Alex R Brechin has served in the above said regiment, for the space of four years is for the reason below mentioned discharged from the said regiment, he having received his pay, arrears of	Gift	Location to be confirmed		29-Apr-19
ABDMS001414	Iron And Goffering Set		Iron		iron	A bullet-shaped iron which is hollow with a s-shaped stem with a domed and hollow base. the poker has a long and thin handle, with a curved end. its head is long with a rounded tip. the whole colour is black	Gift	Location to be confirmed		29-Apr-19
ABDMS001434	Steps To Reading, 1899	George Philip And Son Ltd, Associated with Walter Crane RWS	Book	1899	paper	1. psh location: victorian room cover design includes walter cranes logo nellie dale: steps to reading; illustrated by walter crane; pale green paper cover with blue line illustration of a woman and 4 children climbing stairs with fruit tree	Unknown	Location to be confirmed		29-Apr-19
ABDMS001453	Lead Cup, 19th Century		Cup	19th Century	lead		Gift	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS001583	Travelling Clock		Clock		leather, brass, glass, metal and velvet		Unknown	Location to be confirmed		24-Aug-16
ABDMS001637	Delft Bowls (2), c.1760		Bowl	c.1760	delft ceramic	2 delft bowls.  Deep circular bowls with raised and hollow base.  The interior has a white ground and blue designs, a formal bower and floral spray.  The exterior has a chinese rural scene with a house.	Purchased in 1950.	Location to be confirmed	Suspected admin error - to be resolved	11-Mar-20
ABDMS001655	Mahogany Tea-Poy, c. 1820		Tea Poy	c. 1820	mahogany and tin	Rectangular tapering box with hinged lid; on pedestal with 4 claw and acanthus feet; interior of box lined with tin and divided into 3 compartments; 2 smaller compartments are square shaped with lids.	Purchased in 1978.	Location to be confirmed		29-Apr-19
ABDMS001682	Chippendale Style Chair, c. 1775		Chair	c. 1775	pine	Chippendale style pine arm chair; yolk shaped top rail; pierced splat; curved arms; 2 plank seat narrowing to back above 4 square section legs and 4 stretchers	Gift	Location to be confirmed		12-Jul-11

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ABDMS001734	Chinese Bowl, 19th century		Bowl	19th century	pottery	Chinese bowl. Deep circular pottery bowl with raised base. Decoration: white ground and blue interior. On the interior is a 'herring bone' rim with a plant in the centre. On the exterior is a Japanese scene with a river, islands, boats, houses, trees	Presented in 1968.	Location to be confirmed	Suspected admin error - to be resolved	11-Mar-20
ABDMS001777	Blue Glass Bottle Decanter, Late 19th Century		Decanter	Late 19th Century	glass	Blue glass bottle decanter with short spout, cylindrical neck and bulbous body. Body wheel engraved with ferns and base 12 point star cut. Clear glass barley sugar twist handle. Clear glass multifaceted stopper.	Presented in 1970.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS001810	Fender, Early 18th century		Fender	Early 18th century	steel	Steel fender: semicircular flat base; vertical pierced grid with beaded rim and moulded base cornice	Purchased in 1977.	Location to be confirmed	Suspected admin error - to be resolved	11-Mar-20
ABDMS001811	Wooden Wool Winder, 19th Century		Winder	19th Century	wood, brass	Large round base with central pole and crown knob at top; criss cross pattern extending wooden spars for winding the wool around	Unknown	Location to be confirmed		20-Feb-04
ABDMS001854	Beech Armchair, c. 1895		Armchair	c. 1895	beech, gilt and paint	Round seated armchair with bent wood and central cane worked back: black and gold gilt engraved decoration of 4 petal flower and line	The Leslie Thomson Bequest.	Location to be confirmed		29-Apr-19
ABDMS001893.9	Numbered makers plate for trawl lamp	Richard Irvin And Sons Limited	Brass Plate		metal (brass)	oval shaped plate with makers name etc	Presented in 1978 by Richard Irvin & Sons.	Location to be confirmed		08-Oct-19
ABDMS002037	Maul Hammer		Hammer		steel, wood		Presented in 1978 by Mr Henderson.	Location to be confirmed		25-Oct-16
ABDMS002058	B.R. Premier Oil Lamp	Associated with British Railways	Lamp		metal, wood, glass		Presented in 1976.	Location to be confirmed		25-Oct-16
ABDMS002084	Alternative Corbel		Corbel		metal (steel, alloy)		Presented in 1979 by Mr J McLaren.	Location to be confirmed		20-Feb-04
ABDMS002140	Green and White Silk Parasol		Parasol		silk	Green and white (patterned with flowers) silk parasol. silk fringe, wooden handle, ivory tip. white silk lining with deep fringe of green, white and red silk threads, similar fringe round tip. folding handle	Presented in 1977 by Miss Freda Buchanan.	Location to be confirmed		20-Feb-04
ABDMS002192	Cream Parasol		Parasol		silk	Cream silk ladies parasol. style: white painted wooden handle with porcelain knob. decoration: knob: transfer 2 printed & painted	Presented in 1982 by Mrs Jane Souden.	Location to be confirmed		20-Feb-04
ABDMS002194	White Sports Flannels, 1919-1922		Trousers	1919-1922	flannel	Off white flannel trousers. style: has tucks at waistband to shape. trousers are narrow at bottom with turn-ups	Gift	Location to be confirmed		20-Feb-04
ABDMS002229	Tinted Spectacles with Side Shields		Spectacles		silver	Ladies / gents pale blue tinted silver spectacles with side shields style: oval lenses with triangular mesh pieces fixed to the centre top and centre bottom of them. legs start thicker and rigid then change to thinner and curved at end case: black	Gift	Location to be confirmed		29-Mar-04

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ABDMS002266	Fur Cape, 1920-1930		Cape	1920-1930	fur and velvet	Ladies fur and velvet cape. Fur panels cut in scallops; side panels & yoke are ruched velvet	Gift	Location to be confirmed		20-Feb-04
ABDMS002274	Pair of Net Mittens		Mittens		net and lace	Pair of black net mittens with embroidery and lace (probably applied later)	Unknown	Location to be confirmed		20-Feb-04
ABDMS002316	Coral Silk Skirt, Edwardian		Skirt	Edwardian	silk	Ladies coral silk skirt. style:pointed and boned waistband at front. flared skirt;lined with glazed cotton.lining hem has extra gathered frill. decoration:french knots along hem, waistband and each side of back panel which also has a an applique desig	Gift	Location to be confirmed		20-Feb-04
ABDMS002336	White Cotton Nightdress, c.1902	Made by Margaret Riddoch	Nightdress	c.1902	cotton	Ladies white cotton nightdress. style:sailor type collar, long length, long sleeves with cuff and puffed shoulders. front and back. decoration:collar embroidered with flowers and initials m. r. front opening has lace with ver	Gift	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS002340	White Cotton Fishwife's Blouse		Blouse		cotton	Ladies white cotton blouse. style: stand up broderie anglais neck. bodice front - centre panel of broderie anglais with 1 small & 2 larger pin tucks at each side. sleeves - long, broderie anglais from shoulder seam to closed cuff. draw string waist at fr	Gift	Location to be confirmed		20-Feb-04
ABDMS002356	Grape Design Lace Shawl		Shawl		net lace	Ladies black net shawl. decoration: grape design and scalloped edging	Gift	Location to be confirmed		20-Feb-04
ABDMS002357	Black Net Square Shawl		Shawl		net	Ladies black square net shawl. decoration: mainly open work with round borders	Gift	Location to be confirmed		20-Feb-04
ABDMS002367	Machine Knitted Shawl		Shawl		silk	Ladies machine knitted shawl. decoration: fringing round 4 edges. shawl knitted in lacey stitch	The Peggy Walker Gift, 1983.	Location to be confirmed		20-Feb-04
ABDMS002369	Silk Machine Knitted Shawl		Shawl		silk	Ladies grey machine knitted shawl. lacey design in grey & black; fringing	The Peggy Walker Gift, 1983.	Location to be confirmed		20-Feb-04
ABDMS002391	Silver Beaded Peach Chiffon Evening Dress, c. 1922		Dress	c. 1922	silk chiffon	Ladies peach chiffon evening dress with silver bead design. style:bodice has attached beaded cape at waist 5 layers on skirt, each edged with beads sleeveless, square necked back & front beads tamboured to dress skirt is lined	The Peggy Walker Gift, 1983.	Location to be confirmed		20-Feb-04



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ABDMS002500	Camerascope Viewer, 1930 - 1940	Camerascope Ltd	Viewer	1930 - 1940	paper, card, inks, glaze		Presented in 1980 by Miss E Cadenhead.	Location to be confirmed		20-Feb-04
ABDMS002521	Glass Transparency Projector Or Magic Lantern	J. H. Steward	Projector		metal (iron, brass), wood, glass		Unknown	Location to be confirmed		20-Feb-04
ABDMS002734.1	Royal Mint Presentation Case, 1977	Issued by Royal Mint	Case	1977	Fabric-clad metal	Small, square box with rounded corners; silver crown on centre of lid; arms of Royal Mint in black inside lid	Purchased in 2006.	Location to be confirmed		21-Jul-16
ABDMS003011	Fishwife's Murlan Basket	Miss Bella Main	Basket		wand, wood, rope and string		Presented in 1980 by Mrs Leslie.	Location to be confirmed		21-Jul-16
ABDMS003014	Wooden Water Carrying Frame, 1958	Miss Bella Main, Mr Willie Main	Frame	1958	wood		Presented in 1980 by Mrs Leslie.	Location to be confirmed		29-Mar-04
ABDMS003035	4 Legged Stand For Lantern		Stand		wood		Unknown	Location to be confirmed		29-Mar-04
ABDMS003135.4	Documents from the Money Box Of Aberdeen Shipmaster Society, 1598 Onwards	Aberdeen Shipmaster Society	Documents	1598 Onwards	paper		Purchased in 1998 with assistance from the Heritage Lottery Fund, the National Fund for Acquisitions and with income from the Duthie Bequest.	Location to be confirmed	Last seen 2003	27-Jan-20
ABDMS003184	Fishwife's Creel	Fishwife	Creel		wood, rope and wand		Presented in 1981 by Mrs McCallum.	Location to be confirmed		29-Mar-04
ABDMS003505	Type Bc Flanged Axe, Bronze Age		Axe	Bronze Age	copper alloy	Whole production method cast Flanges hammered up Found in Oldmeldrum 1880 Typology: Bc Coles EBA 80 Stopridge slight	Presented in 1952 by Mr W Kemp.	Location to be confirmed		24-Feb-04
ABDMS003684	'Rose' Farthing (Charles I), 1635 - 1649	Issued by King Charles I	Farthing	1635 - 1649	copper	Obverse: single-arched crown over crossed sceptres Reverse: rose with single-arched crown above; shape of coin is almost square with rounded corners	Unknown	Location to be confirmed		13-Jul-16
ABDMS003764	Silk Fragment		Textile		silk	Bennett h:in:murray jc(ed):excavations in the medieval burgh of aberdeen 1973=1981:sas monograph series 2:1982:p199 cat no 160	Unknown	Location to be confirmed		03-May-16
ABDMS003812	Leather Object, 14th Century		Object	14th Century	leather	Site: Farquhar and gill No: E6 NGR: NJ 941 064 Place: 42 St Paul Street, Aberdeen Ctext / Per: Layer C159, Phase 8 Meth / Date: Excavation 1977 No: 723 Desc: Whole: Large sub-rectangular piece of very thin, delaminated leather	Unknown	Location to be confirmed		29-Apr-19

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ABDMS003842	3-Piece Upper ?Right Ankle Boot, 13th -14th Century		Boot Upper	13th -14th Century	leather	Site: Queen Street Midden Area NGR: NJ943063 place; Queen Street, Aberdeen Ctext/Per: Layer 3, Phase 2 Desc: Whole: 3-Piece upper of ?right ankle boot; triangular strengtheners at heel	Unknown	Location to be confirmed		29-Apr-19
ABDMS004133	Crewel Worker		Needle		bone	Bone needle or crewel embroider worker.	Gift	Location to be confirmed		20-Feb-04
ABDMS004181	Zinc Oxide Adhesive Plaster, 1950 - 1960	Carter & Sons Ltd	Plaster	1950 - 1960	card, zinc oxide, plaster		Gift	Location to be confirmed		20-Feb-04
ABDMS004739.4	Exterior of Davidson & Kay Premises at 3 Alford Place, c. 1940	Associated with Davidson & Kay	Photograph	c. 1940	card		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		29-Oct-09
ABDMS004870.1	John Harper and Hugh Harper in Motor Car at Seafield House, 1901	Associated with John Harper (Senior), Associated with Seafield House, Associated with Hugh Harper	Photograph	1901	card		Presented in 1983.	Location to be confirmed	Last seen 2001	27-Jan-20
ABDMS005033	The North East Corner" - Video Film Cassette, 1946		Film	1946	film and plastic		Purchased in 1983	Location to be confirmed	Suspected admin error - to be resolved	20-Jun-16
ABDMS005509	Mechanics Institute Prize. Rs, 1854	W Middleton	Medal	1854	aluminium	Obverse: has garland of leaves around outside; Reverse: Aberdeen coat of arms	Unknown	Location to be confirmed	Found at Hub	19-Jul-16
ABDMS006071	Outfit worn by Church of Scotland Minister		Costume			Minister's outfit comprising of coat, waistcoat, trousers, stock & plastic collar, hat and polishing pad in box. see photograph in costume reference file	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04
ABDMS006156	American Day Dress, 1942		Dress	1942	man made material	Day dress which came from america. pattern: white printed flowers on black. style: short slightly puffed sleeves; pointed collar; pleat on bodice front from shoulder seam; short overskirt attached to waist. decoration: 5 black (with white centre) plastic	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS006163	Blue Afternoon Dress		Dress		marocain	Blue afternoon dress in marocain - dull side used on the outside. style: pointed collar (shiny side of material); rectangular bib effect attached to each side of neckline, hangs to waist level where gathered & sewn on to waistband which fastens at the bac	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04

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ABDMS006194	Long Black Evening Coat, Pre-World War 1		Coat	Pre-World War 1	silk	Long black silk evening coat with 1/2 sleeves & a scoop neck with collar coming right down front of coat. the coat is cut loosely with 1 hook & eye joining collar it is part lined in cream silk satin. decoration: there is a strip of red & black striped ma	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04
ABDMS006355	Floral Cotton Dress, 1950s	Manufactured by The Linzi Line	Dress	1950s	cotton	Ladies short length dress made in blue large floral printed cotton.  Bodice lined with white cotton. style : narrow shoulder straps; sweetheart neckline; fitted bodice has 6 bones. full wide skirt gathered into waist. skirt has underpetticoat of stiff	The Peggy Walker Gift.	Location to be confirmed	Last seen 2011	27-Jan-20
ABDMS006380	Sleeveless Nylon Dress, 1950s	Designed by Alice Edwards	Dress	1950s	nylon	Ladies patterned nylon day dress.  style :sleeveless fitted bodice with wide bertha collar & swirly skirt; taffeta lining. decoration : blue petersham bow attached to collar. Patterned fabric of white background with a blue floral & dot pattern.  Fa	The Peggy Walker Gift.	Location to be confirmed	Last seen 2012	27-Jan-20
ABDMS006422	Net Jubilee Cap, late 19th Century		Cap	late 19th Century	net; velvet	Ladies cream and pink velvet "Jubilee" cap.  mounted on two covered wires framing the face. embroidered net flounces; pink ruched velvet framing face.  Fastens with elastic to fit round back of head; now perished; a later addition.	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04
ABDMS006666	Printed Silk Testimonial, 1937-11	Rising Star Printing Press	Testimonial	1937-11	silk	Indian silk testimonial presented to Robert Green (originally from Buckie) on the eve of his retirement from B.B. and C.I. Railway, Mhow, Central India in 1937 rectangular piece of fabric; 1 selvedge and three fringed sides; printed in red with the farewe	Gift	Location to be confirmed	Not found 24/02/2004; Last seen 30/05/2002	24-Feb-04
ABDMS006691	Beaded Blue 'Miser's' Purse		Purse		cotton thread; cut steel beads	Ladies blue beaded cotton purse.  Long slim miser's purse. one end weighted with steel droplet, the other end fringed with twisted strands of cut steel beads. single metal band - probably one missing	Margaret Winifride Simpson Bequest, 1973.	Location to be confirmed		13-Oct-03

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ABDMS006738	Cream Leather Gloves, 1920-1939		Gloves	1920-1939	kid leather	Pair of very fine kid leather gloves; very long narrow fingers; wrist length; backs of hands embroidered with pinky red flowers and green foliage worked in silk	Bequest	Location to be confirmed		29-Apr-19
ABDMS006825	S Shape Brass Brooch		Brooch			Double "s" shape of twisted hollow brass; chased decoration on front	Unknown	Location to be confirmed		20-Feb-04
ABDMS006940	Gents navy wool military jacket, 1899 - 1902		Jacket	1899 - 1902	wool facecloth	Slim fitting, tapering to sharp points at front and back; set in sleeves with no cuffs; stand up collar in red fully lined with woollen "blanket" fabric; cotton sleeves; inner left breast pocket all edges trimmed with yellow russian braiding; also forms e	Gift	Location to be confirmed		20-Feb-04
ABDMS007097	68 Birds Eggs, 1970s		Egg	1970s	eggs, wood	Collection of 68 eggs; collected by donor when young (1970s) many coming from lighthouse keepers in orkney; details of eggs with collection	Presented in 1984 by Mr B Stephen.	Location to be confirmed		19-Aug-16
ABDMS007282.1	Game Of Quartetts, Historical Characters, Late Victorian	H. Greenwood	Card Game	Late Victorian	card	Games of quartetts, card game no 1, historical characters, in box complete with instructions. previous accession number 75.78.1. Previous accession card reports games came from provost skene's house.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	13-Feb-20
ABDMS007282.2	Games Of Quartetts, Great Rivers of Many Lands, Late Victorian	H. Greenwood	Card Game	Late Victorian	card	Quartetts, card game no 20 great rivers of many lands, in box complete with instructions. previous accession number 75.78. 2. previous accession card reports games came from provost skene's house.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	13-Feb-20
ABDMS007320	Plum Colour Miser's Purse, 1840		Purse	1840	beadwork and metal rings	Typical miser's purse shape with money slit and 2 metal bands to keep money in place; ends finished with metal loops. decorated with beaded clumps	Unknown	Location to be confirmed		20-Feb-04
ABDMS007359	Spoke		Spoke		wood	The end is tenoned.	Unknown	Location to be confirmed		03-Aug-16
ABDMS007361	Spoke		Spoke		wood	One end is rectangular with a line recess, the other oval with a circular recess.	Unknown	Location to be confirmed		03-Aug-16
ABDMS007930	Twopence or Turner (1642-50), 1642 - 1663	J Falconer, Issued by King Charles I	Twopence	1642 - 1663	copper	Obverse: crowned CR with small Roman II to right of letters (mintmark uncertain) Reverse: thistle-head with leaves; mintmark: 4 pellets in form of cross	Innes Bequest, 1924.	Location to be confirmed		26-Jul-16

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ABDMS009129	Nightgown Laying Out		Nightdress		flannelette	Flannelette cream nightgown kept for laying out-but never used.style:small blouse collar with scalloped edges to a bodice with ends above the bust. the skirt of the gown falls from the bodice slightly gathered.long sleeves with a turned up cuff-slightly sc	The Peggy Walker Gift, 1983.	Location to be confirmed		20-Feb-04
ABDMS009414	Long Pink Evening Stole		Stole		man made chiffon	Long pink chiffon stole. style:transparent chiffon rectangular stole bordered by band of thicker material. wide band of blue red brown roses decorate each end. (badly frayed)	Gift	Location to be confirmed		24-Jul-03
ABDMS009574	Air Raid Precaution Handbooks 1 And 8, 1938	His Majesty's Stationery Office	Pamphlet	1938	paper and card	Air raid precaution handbooks numbers 1 & 8. 1. personal protection against gas. 2. the duties of air raid wardens	Unknown	Location to be confirmed	Last seen 2006	27-Jan-20
ABDMS010319	Weekly Illustrated 1937, 22-May-1937	Odhams Press Ltd, Associated with Queen Mary	Newspaper	22-May-1937	paper	70th birthday of Queen Mary.	Unknown	Location to be confirmed		24-Feb-04
ABDMS010366	Bush Hammer Head		Hammer		steel		Unknown	Location to be confirmed		20-Feb-04
ABDMS010371	Bush Hammer Head		Hammer		steel		Unknown	Location to be confirmed		18-Apr-18
ABDMS010391	Bush Hammer Head, 1903	Used by Thomas Miller	Hammer	1903	steel		Unknown	Location to be confirmed		18-Apr-18
ABDMS010448	Pneumatic Tool Holder	Manufactured by Bon Accord Pneumatic Tool Company	Tool Holder		steel		Unknown	Location to be confirmed		20-Feb-04
ABDMS010605	Sikes' Hydrometer	Buss (Or Duss)	Hydrometer		brass:glass:wood	Boxed hydrometer, No.42604, with weights and thermometer. Lid of box carries ivory plate which reads "Sikes' hydrometer buss 35 Hatton Garden London" plus coat of arms. Certificate of standard pasted on to base.	Gift	Location to be confirmed		20-Feb-04
ABDMS010635	1/2 Pint Mug		Measure		pewter	Two pewter mugs marked at lip "Best English pewter" and on bottom "Sheffield", with the word "Reliable" within stamped shield. Old number75.46.1-2.	Gift	Location to be confirmed		20-Feb-04
ABDMS010973	Hand Held Flood Light	Johnson	Light		steel:card		Gift	Location to be confirmed		19-Jul-19
ABDMS011038	Aberdeen Souvenir Mug, Late 19th Century		Mug	Late 19th Century	earthenware	Earthenware souvenir mug of Aberdeen.  Straight-sided mug with slightly everted lip, standing on a spreading foot with a recessed base. Applied handle.  Decorated with gilt and handcoloured transfer print scene of Union Street.	Unknown	Location to be confirmed		24-Jun-09

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ABDMS011088.1	Navy Dress, 1950s	Style Pattern Number442	Dress	1950s	manmade crepe	Navy manmade crepe New Look dress.	The Peggy Walker Gift.	Location to be confirmed		22-Apr-09
ABDMS011159	Yellow Underdress, 1934	Helen Bagrie	Dress	1934	satin(slipper)	Ladies lemon slipper satin dress (worn with brown georgette overdress) style: fitted sleeveless ankle length dress; round low neck & low v back; vertical darts at back and front to drop waist with slit opening on left hip, front fabric being carried over	Presented in 1975 by Ms Muriel Keir.	Location to be confirmed		24-Jul-03
ABDMS011398	Amphora Wall Hanging	Win Evans	Hanging			Hangs on brass pole; amphora shaped main body of linen warfaced weave with mna made fibres; jute rope twist "handles" at sides and tassles. main body is wide at bottom and tapers to neck	Purchased in 1970	Location to be confirmed		24-Jun-09
ABDMS011804	Brass 'gunmoney' Shilling(Large Type:2 Coins), 1689	King James II	Shilling	1689	brass	Obv: laureate, draped bust (l.) rev: crown over crossed sceptres;value above ir at sides;month of issue below	Innes Bequest, 1924.	Location to be confirmed		26-Jul-16
ABDMS012089	Irish Penny (Class II : Edward II), 1281/1282	King Edward I	Penny	1281/1282	silver	Obverse: crowned facing bust within triangle; 3 pellets at neck Reverse: single long cross;group of 3 pellets in each quarter	Bequeathed in 1943 by George W Clyne.	Location to be confirmed		26-Jul-16
ABDMS012461	Hunger March Newspaper Cutting, 1930s		Cutting	1930s	paper	Cutting shows marchers from Aberdeen carrying banner which reads: "Aberdeen-London united against means test". Donor was member of Communist Party of great Britain and very active in the 1930s.	Presented in 1987 by Mr J Lennox.	Location to be confirmed		22-Oct-12
ABDMS012527	Cash Book, 1887	Associated with Davidson & Kay	Book	1887	board, paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS012529.18	Blank Invoice, Christmas 1889	Associated with Davidson & Kay, Associated with Rudd, Milton & Co	Invoice	Christmas 1889	paper	Folded sheets of paper printed "Davidson & Kay Ltd By Appointment to the Queen 205 Union Street & 1 Wellington Place" with grid underneath.  Addressed to Rudd Milton & Co in Port Elizabeth, additional date 22 September for goods.	The George Shepherd Pharmaceutical Collection.	Location to be confirmed		08-Dec-16
ABDMS013329	Groat (Henry VIII : Third Coinage), 1544 - 1547	King Henry VIII	Groat	1544 - 1547	silver	Obverse: crowned facing bust;lil mintmark; lombardic lettering Reverse: long cross fourche over royal shield; lombardic lettering;lil mintmark; annulets in fork of cross	Bequeathed in 1947 by Innes W T Kilgour.	Location to be confirmed		13-Jul-16
ABDMS013635	Copper Halfpenny(10th Earl Of Derby;2nd Issue), 1733	Earl Of Derby	Halfpenny	1733	copper	Obv: eagle clutching child over 'cap of maintenance' rev: triune	Unknown	Location to be confirmed		26-Jul-16
ABDMS013802	Sewing For Men And Boys, 1974	Simplicity Patterns Ltd	Book	1974			Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15

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ABDMS014002	Pewter Souvenir Box		Box			Square wood box with soft metal (like pewter) embossed casing, hinged lid, carries small circular plaque in centre of lid with Aberdeen coat of arms and motto.	Gift	Location to be confirmed		29-Apr-19
ABDMS014276	Wedding Veil, 1931		Veil	1931	net	Ladies beige-grey net veil & headress (worn with dress abdms14275) style: light beige-grey machine net veil; floor length with train; edges trimmed in tamboured silk twists with train corner covered in tamboured silk flowers; attached to circular wired he	Presented in 1988.	Location to be confirmed	Last seen 1992	10-Mar-20
ABDMS014349	Cotton Printed Dress, Late 1950s		Dress	Late 1950s	cotton pattern	Ladies blue floral print cotton dress style: calf length sleeveless fitted dress; high waist seam with flared princess line skirt; broad pleated band of stiffened fabric falls from centre back around skirt to meet in bow at centre front hem; skirt held in	Gift	Location to be confirmed		25-Feb-15
ABDMS014474	Gents Leather Motoring Hat		Hat		leather and fur	Gents tan leather motoring helmet style: tan leather skull cap style helmet; skip brim & flap which covers ears and back neck, both fur lined. no lining fastening: none dimens: circumf:57.2cm	Presented in 1989.	Location to be confirmed		20-Feb-04
ABDMS014763	Bill Gibb Book Table, 1970s		Drawing	1970s				Location to be confirmed		29-Mar-04
ABDMS014792	Rectangular Sampler With Pink Plant Pot, 1828	Cruickshank	Sampler	1828	linen and wool	Rectangular linen cross stitch sampler worked in wool. The upper section comprises upper and lower case alphabets and numerals interspersed with bands of various stitch patterns. There is a strawberry border. The sewer's name Catharine Cruickshank and the	Unknown	Location to be confirmed		20-Feb-04
ABDMS014796	Oval Picture (Female And Ship), 1780		Picture	1780	silk and linen with silk thread	Oval silk and linen silk-satin picture style: oval shape picture depicting female guardian of ships. worked in silk- satin stitch (figure and foreground). background of ship and sea painted. the acorn pattern border is worked in silk-satin stitch. unframe	Unknown	Location to be confirmed		20-Feb-04
ABDMS014839	French Binche Bobbin Lace, Mid-18th Century		Lace	Mid-18th Century	cotton	Rectangular cotton binche bobbin lace style: rectangular cotton binche bobbin lace. 5 hole mesh - fond a la vierge. various fillings including point de neige. mid 18th century. picot edge is modern. dimens: length:25.2cm width:4.5cm	Harrower Bequest, 1927.	Location to be confirmed		20-Feb-04

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ABDMS014958	Brown Silk Scarf(Ships)		Scarf		silk	Ladies brown printed silk scarf style: triangular shape with wide border of alternate flags & wheels; white & black sailing ship in centre with a smaller ship on either side on brown ground with white wave crests dimens: length(max):137cm	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04
ABDMS015056	Figure of Fang-Hsiang, T'ang Dynasty		Figure	T'ang Dynasty	pottery	Earthenware large temple figure of Fang-Hsiang.  Depicted wearing armour and peaked helmet. Polychrome glaze (mainly green, ochre and straw) over body and head with unfired pigmentation on head.	Bequest	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS015278	Paper Dress Patterns(6)		Pattern		paper	Paper dressmaking patterns style: rectangular envelopes with coloured illustrations or photographs of the outfits which can be made from each pattern 1.simplicity 9045 blouse pattern (1975) 2.simplicity 5047 gents shirt pattern (1970-1975) 3.style 1686 la	Gift	Location to be confirmed		20-Feb-04
ABDMS015279	Dressmaking Patterns (4)		Pattern			Paper dressmaking patterns style: paper envelopes with coloured illustrations or photographs of outfits which can be made from the pattern 1.mccalls 9202 ladies skirt and blouse (1980) stitch-save collection 2.style 2937 ladies dress (1985) 3.mccalls 9571	Gift	Location to be confirmed		20-Feb-04
ABDMS015337	Wooden Wash Tub, 19th Century		Tub	19th Century		Wooden wash tub:wide deep basin tapering to base;2 pierced handles; 3 metal coopering rings	Purchased in 1959.	Location to be confirmed		29-Apr-19
ABDMS015399	Set of 5 Picture Blocks, Late 19th century		Blocks	Late 19th century	wood and paper		Unknown	Location to be confirmed	Last seen 2013	27-Jan-20
ABDMS015441	Chalmers Hat Box, 1930s		Box	1930s	card	Gents brown square card hat box & lid dimens: width:31cm height:23cm inscript:1.printed & handwritten on lid transcript:1.costumier and/milliner/telephone no 2258/to:williamson/turriff/a.c.chalmers/149 union street/aberdeen inscript:2.printed green label	The Peggy Walker Gift.	Location to be confirmed		20-Feb-04
ABDMS015488	6 Shaped Pastry Cutters, 1930s		Mould	1930s	metal	6 shaped pastry or biscuit cutters including:1 thistle shape;1 heart; 1 bow;1 acorn & leaves;1 star;1 leaf shape	Presented in 1978 by Barrack's Bakery.	Location to be confirmed		16-Aug-19



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ABDMS015495	Top Hat And Leather Box, c. 1905		Hat	c. 1905	silk;leather;velvet	Ents black brushed silk top hat and leather box style:1.hat black brushed silk oval crown with slightly waisted sides;black felt hat band;brim upturned at sides & trimmed with ribbed tape lined with ivory silk;beige leather inside hat band dimens:circumf:	The Peggy Walker Gift, 1984.	Location to be confirmed		20-Feb-04
ABDMS015549	Ladies Grey Cotton Gloves, c. 1900		Gloves	c. 1900	cotton	Ladies grey cotton gloves style: ladies fine grey ribbed cotton gloves:elbow length with 3 stitched ribs on back palm & vent at inside wrist fastens at wrist with 3 mother of pearl buttons dimens: length:42cm	Gift	Location to be confirmed		20-Feb-04
ABDMS015563	Net Lace Stole		Stole		cotton net	Ladies white cotton net stole style: rectangular machine net stole with tamboured cotton floral sprigs & edging along bottom edge dimens: length:109cm width:40cm	Unknown	Location to be confirmed		20-Feb-04
ABDMS015778	Hat Display Stand, 1930s	Levine	Stand	1930s	steel chrome	Chrome millinery display standstyle: chrome square stand with domed brown velvet top; on square chrome &black foot set at an anglestand extends in height	Purchased in 1992	Location to be confirmed		20-Feb-04
ABDMS015779	Hat Display Stand, 1930s Onwards	Levine	Stand	1930s Onwards	steel chrome	Chrome millinery display stand style: chrome square stand with domed brown velvet top; on square chrome &black foot set at an angleextending lengthdimens: base:width:17.7cm length:18cm	Purchased in 1993	Location to be confirmed		29-Mar-04
ABDMS015964	Half-groat (Henry VI), Possibly 1501 - 1507	Issued by King Henry VI	Half Groat	Possibly 1501 - 1507	silver	Obverse: crowned facing bust within double tressure of 7 arcs; key at either side of bust; martlet mintmark? Reverse: cross fourche with 3 pellets in each quarter; martlet mintmark	Unknown	Location to be confirmed		13-Jul-16
ABDMS015965	Scottish Crown (Anne), 1707	Queen Anne	Crown	1707	silver	Obverse: draped bust, left; letter E below Reverse: crowned cruciform shields; garter star in centre	Bequeathed in 1943 by George W Clyne.	Location to be confirmed		21-Jul-16
ABDMS017361	Shilling (Charles II), 1663	Associated with King Charles II	Shilling	1663	silver	Obverse: laureate, draped bust, right Reverse: crowned cruciform shields with garter star in centre; interlocking C's in each quarter	Innes Bequest, 1924.	Location to be confirmed		11-Jul-16
ABDMS017394	Irish Penny, 1942	Eire	Penny	1942	bronze	Obverse: harp flanked by name of country & date Reverse: hen and chickens; value above(figure) and below(word) in exergue	Loan	Location to be confirmed		26-Jul-16

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ABDMS017505.2	B.R. 21205 Bonded Good Under Customs and Excise Lock or Seal	Issued by British Rail	Label		paper	Blank paper label with title in red ink "BONDED GOODS UNDER CUSTOMS AND EXCISE LOCK OR SEAL" with space for the date, origin and destination to be complete. There are also fields for the details of the wagon and load and the consignee.	Goods carryin	Presented in 1970.	Location to be confirmed	Suspected admin error - to be resolved	21-May-21
ABDMS017505.3	B.R. 21205 Bonded Good Under Customs and Excise Lock or Seal	Issued by British Rail	Label		paper	Blank paper label with title in red ink "BONDED GOODS UNDER CUSTOMS AND EXCISE LOCK OR SEAL" with space for the date, origin and destination to be complete. There are also fields for the details of the wagon and load and the consignee.	Goods carryin	Presented in 1970.	Location to be confirmed	Suspected admin error - to be resolved	21-May-21
ABDMS017614.2	Pay/Duty Check	Associated with Great North of Scotland Railway	Check		brass		brass check marked "k39 gnsr k39"	Gift	Location to be confirmed	Suspected admin error - to be resolved	21-May-21
ABDMS018266	British Pharmaceutical Conference, Aberdeen, September 1932, September 1932	Associated with Robert Gordon's College	Photograph	September 1932	paper/glass/wood		British Pharmaceutical conference Aberdeen, September 1932; group photograph taken in the quadrangle of Robert Gordon's College.	The George Shepherd Pharmaceutical Collection.	Location to be confirmed		29-Jul-16
ABDMS018937			Bracelet					Gift	Location to be confirmed	Suspected admin error - to be resolved	20-Jun-16
ABDMS019322	Copper Halfpenny, 1823	King George IV	Halfpenny	1823	copper		Obv: laureate, draped bust (l.) rev: crowned harp	Presented in 1953 by The Misses Duguid.	Location to be confirmed		13-Jul-16
ABDMS019323	Maundy Twopence (Victoria), 1847	Queen Victoria	Twopence	1847	silver		Obverse: uncrowned head, left Reverse: crowned figure 2 within wreath dividing date	Innes Bequest, 1924.	Found	Found misnumbered and given	13-Jul-16
ABDMS019330	Silver Maundy Penny (Wm.Iv), 1831	William VII	Penny	1831	silver		Obv: uncrowned head (r.) rev: crowned figure 1 within wreath dividing date	Unknown	Found	Found misnumbered and given	13-Jul-16
ABDMS019478	'Jubilee' Shilling (Victoria), 1887	J Boehm, Queen Victoria	Shilling	1887	silver		Obverse: 'jubilee' bust, left, wearing small crown and veil Reverse: crowned rectangular shield within garter; date below	Presented in 1953 by The Misses Duguid.	Found	Found misnumbered and given	13-Jul-16
ABDMS019479	'Jubilee' Shilling (Victoria), 1887	J Boehm, Queen Victoria	Shilling	1887	silver		Obverse: 'jubilee' bust, left, wearing veil and small crown Reverse: crowned rectangular shield within garter; date below	Presented in 1953 by The Misses Duguid.	Found	Found misnumbered and given	13-Jul-16
ABDMS021113	Forge Hammers, 1939	Blacker Forge & Hammer Co.Ltd	Catalogue	1939	paper		Comprises catalogue and covering letter; for war-time production? for detail see abdm18436	Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed		11-Aug-16
ABDMS021124	9 Prints, Electric Motors, 1925	Walter Mcgee & Son Ltd	Blueprint	1925	paper		Presumably electric motors used in barry henry & cook products. for detail see abdm18436	Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed		11-Aug-16
ABDMS021191	Provisionl Patent Granted, February 1927	Barry, Henry and Cook Limited, Barry, Henry and Cook Limited	Patent	February 1927	paper		Comprises two items: covering letter and provisional patent (no.3530) for "improvements in the pickling of fish and other foods". for detail see abdm18436	Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed		27-Jul-16

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ABDMS021472	Price List Circa 1910, c. 1910	Associated with Barry, Henry and Company Limited	Price List	c. 1910	paper	For complete example of this price list see abdms21463. For detail see abdms18436	Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed		11-Aug-16
ABDMS021894	Platelifter, 1939	John M. Henderson & Co. Ltd.	Blueprint	1939	paper	See detail at abdms21856	Purchased in 1991	Location to be confirmed		20-Feb-04
ABDMS022180	Standard Sel Gaslight Paper Box, 1930s -	Ilford	Box	1930s - 1940s	paper		Gift	Location to be confirmed		19-Jul-19
ABDMS022471	Taylor's Plan Of Aberdeen, 1773/1902 Reprint	Published by Taylor and Henderson Ltd, George Taylor	Plan	1773/1902 Reprint	cottonwood	A plan of the city of Aberdeen the old town and the adjacent country made out from an accurate survey taken 1773"; with dedication to James Jopp Provost of Aberdeen, members of council and members of guilds; this plan is an edition published by Taylor & Henderson	Unknown	Location to be confirmed		08-Dec-16
ABDMS023547	Locally Made Vessel From Broad Street 1973/4. Used For School Talks Etc		Vessel		earthenware		Transferred from the Scottish Development Department.	Location to be confirmed		29-Apr-19
ABDMS023574	E21 Soil Samples		Soil Sample		soil sample	one box of E21 soil samples	Unknown	Location to be confirmed		20-Apr-16
ABDMS023697	Tapered Cylinder, 13th-16th Century		Cylinder	13th-16th Century	copper alloy	Publication: excavations at Rattray, Aberdeenshire, H. K. Murray & J. C. Murray. Medieval Archaeology vol. xxxvii 1993, p. 192, cat. 221	Unknown	Location to be confirmed	Not found 08/04/2016; Last seen 07/08/2000	08-Apr-16
ABDMS023766	Wedding Phot (Frances Walker), 1960		Photograph	1960		black and white wedding photograph	The Peggy Walker Gift.	Location to be confirmed		27-Jan-15
ABDMS023850	Jet Hair Comb		Hair Comb		jet, plastic	Ladies jet hair comb style: jet hair comb: fan of cut jet beads on plastic framework with 4 long plastic teeth	Unknown	Location to be confirmed		01-Jun-16
ABDMS024172	Shetland Christening Jacket, c. 1970	Mrs J Rendall	Jacket	c. 1970	machine spun wool	Baby's handknitted wool jacket style: machine spun single ply wool, undyed sleeveless knitted jacket with collar and ribbon holes bands of Shetland lace; old shell pattern with plain knitting scalloped edging dimensions: l: 18cm	Presented in 1994.	Location to be confirmed		01-Aug-18
ABDMS024381	Velvet Bow Hairclip (2), 1960 - 1980		Hairclip	1960 - 1980	velvet ribbon, metal clip	Two homemade velvet bow hairclips: one dark blue, one white, comprising a length of velvet sewn into a bow shape and attached to a metal pincer clip for fastening into the hair.	Presented in 1994.	Location to be confirmed		04-Aug-16
ABDMS024382	Ponytail Clip, 1960 - 1980		Hairclip	1960 - 1980	plastic	Brown plastic ponytail clip: circular clip opens & hair is secured by long teeth	Presented in 1994 by Miss Grant.	Location to be confirmed		04-Aug-16
ABDMS024384	Hairstyle Enhancer(3), 1950 - 1970		Hairpiece	1950 - 1970	plastic; hair	Hairstyle enhancers(3) 1: oval brown plastic hair cage: pinned to hair, lengths of hair dressed over it to enhance hairstyles of period 2: oblong hairpiece: light brown (?human) hair in net 3: doughnut-shaped hairpiece: dark brown (?human) hair in net	Presented in 1994 by Miss Grant.	Location to be confirmed		04-Aug-16

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ABDMS024385	Embroidered Alice Band, 1960 - 1979		Alice Band	1960 - 1979	manmade	Girls cream manmade fabric alice band. Style: girls cream manmade fabric alice band; covered plastic horseshoe-shaped band; stitched with red/pink roses and light and dark green stems and leaves.	Gift	Location to be confirmed		01-Jun-16
ABDMS024434	Studio Year Book 1943-48, 1948	The Studio	Book	1948		Ecorative art studio year book for 1943-48 edited by rathbone holme andkathleen frost; features furnishings, textiles, tableware, silverware, kitchens and other rooms; bound in cream hard covers	Presented in 1995.	Location to be confirmed	Suspected admin error - to be resolved	20-Jun-16
ABDMS024495	Provostal Cermonial Tunic, 1930s		Tunic	1930s	moleskin wool		Unknown	Location to be confirmed	Suspected admin error - to be resolved	20-Jun-16
ABDMS024535	Altered Top Pot, 1994	Andrew Hill	Pot	1994	stoneware	Black raku stoneware pot with round body glazed in mustard, red and green lustre slip.  Slim concave neck with tall altered and flattened top.	Purchased in 1995	Location to be confirmed	Suspected admin error - to be resolved	20-Jun-16
ABDMS024671	Deep Baluster Vase, 19th century		Vase	19th century	earthenware	Deep wide two handled vase on a narrow stem with a flared foot.  The vase is decorated with purple flowers and green foliage.	Cochrane Collection, presented in 1995 with assistance from the National Art Collections Fund.	Location to be confirmed		29-Mar-04
ABDMS024722	Floral Pattern Teacup, c. 1770	Meissen	Cup	c. 1770	porcelain	White porcelain teacup with lobed rim and moulded basketwork. Rococo-style handle.  Decorated with polychrome floral sprays ( 1 large and 3 small). Gilded rim and handle.	Cochrane Collection, presented in 1995 with assistance from the National Art Collections Fund.	Location to be confirmed		29-Mar-04
ABDMS024731	Floral Saucer, c. 1770	Meissen	Saucer	c. 1770	porcelain	Porcelain saucer with lobed and scalloped rim.  Moulded basket wotk below.  Decorated with hand-painted polychrome enamel floral sprays (one large and two small). Gilded rim.	Cochrane Collection, presented in 1995 with assistance from the National Art Collections Fund.	Location to be confirmed		29-Mar-04
ABDMS024947	White Cotton Day Dress and Belt, 1940s	Worn by Frances Farquharson	Dress	1940s	textures cotton	Ladies white cotton summer dress with belt.	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS024950	Black Fine Wool Crepe Dress, 1930s	Sold by Stern Brothers	Skirt	1930s	wool crepe	Ladies black fine wool crepe pleated skirt	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS024951	Black Silk Dress, 1940s	Worn by Frances Farquharson	Dress	1940s	silk	Ladies black silk dress with pearl buttons.	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS024960	Oyster Wool Dress, 1930s	Worn by Frances Farquharson	Dress	1930s	wool	Ladies oyster fine wool dress with pleated skirt.	Presented in 1996.	Location to be confirmed		29-Mar-04

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ABDMS024968	Grey Flannel Coat, 1930s-1940s	Worn by Frances Farquharson	Coat	1930s-1940s	wool flannel and wood	Ladies grey flannel coat with wood buttons	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS024976	Bright Pink Polo-Neck Top, 1980s	Designed by Allan Solly	Top	1980s	cotton knit	Ladies bright pink sleeveless polo neck cotton knit top	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS024983	Black Jersey Evening Dress and Jacket, Late 1940s	Designed by Irene Dana	Dress	Late 1940s	jersey	Ladies black jersey cocktail dress with pleated skirt and 3/4-length jacket.	Presented in 1996.	Location to be confirmed		29-Mar-04
ABDMS025133.1	Transactions Of The Institution Of Marine Engineers or Marine Engineering, 1946	Associated with Hall Russell	Book	1946	paper		Gift	Location to be confirmed		08-Dec-16
ABDMS025144.1	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1962	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1962	paper	1935 - 1943, 1957, 1969 not found 30/8/06.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.10	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1973	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1963	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.2	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1963	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1965	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.3	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1965	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1966	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.4	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1966	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1967	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.5	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1967	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1968	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16
ABDMS025144.6	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1968	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1970	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed		08-Dec-16

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ABDMS025144.7	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1970	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1971	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed	08-Dec-16
ABDMS025144.8	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1971	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1972	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed	08-Dec-16
ABDMS025144.9	Transactions Of The Institution Of Engineers And Shipbuilders In Scotland, 1972	Associated with Hall Russell, Inst. Engineers & Shipbuilders In Scotland	book	1973	paper	1962, 1963, 1965, 1966, 1967, 1968, 1970, 1971, 1972, 1973 in Lloyds Library and part numbered .1 to .10. 1935 - 1943, 1969 not found.	Gift	Location to be confirmed	08-Dec-16
ABDMS025237.7	sheet of alexander hall and co. ltd. headed notepaper, 1950s	Associated with Alexander Hall and Company		1950s			Gift	Location to be confirmed	05-Aug-16
ABDMS026146	Union Terrace Gardens/Railway, 1890s	George Washington Wilson and Company	Photograph	1890s	paper	Union terrace gardens and schoolhill viaduct aberdeen from union bridge 11.096 gww"; looking north with united church and central library in background (1892); in foreground steam locomotive on turntable and carriages immediately beyond	Purchased in 1987 with assistance from the National Fund for Acquisitions, the National Art Collections Fund, the National Heritage Memorial Fund and with income from the Ramsay-Dyce Bequest.	Location to be confirmed	27-Sep-16
ABDMS026533.1	National Health Insurance Card, 1918	Scottish Insurance Commissioners	card	1918	paper		Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed	17-May-16
ABDMS026533.2	National Health Insurance Card, 1918	Scottish Insurance Commissioners	card	1918	paper		Presented in 1990 by the Trustees of the Victor Cook Estate.	Location to be confirmed	17-May-16
ABDMS026534.2	Ruined Nunnery Oxford	George Washington Wilson	Photograph		albumen print	Ruins of nunnery at godstow oxford 3521 gww"; see abdms26353	Purchased in 1987 with assistance from the National Fund for Acquisitions, the National Art Collections Fund, the National Heritage Memorial Fund and with income from the Ramsay-Dyce Bequest.	Location to be confirmed	21-Jun-16
ABDMS026534.3	Ruined Nunnery Oxford	George Washington Wilson	Photograph		albumen print	Ruins of nunnery at godstow oxford 3521 gww"; see abdms26353	Purchased in 1987 with assistance from the National Fund for Acquisitions, the National Art Collections Fund, the National Heritage Memorial Fund and with income from the Ramsay-Dyce Bequest.	Location to be confirmed	21-Jun-16

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ABDMS026625	Wyndcliff	George Washington Wilson	Photograph		albumen print	Wynd cliff from chepstow road 9376 gww". in album abdms26259	Purchased in 1987 with assistance from the National Fund for Acquisitions, the National Art Collections Fund, the National Heritage Memorial Fund and with income from the Ramsay-Dyce Bequest.	Location to be confirmed		26-Sep-16
ABDMS026949	Denburn Valley/Railway, 1870	George Washington Wilson	Photograph	1870	paper	The denburn valley aberdeen 913 gww"; view looking north from northern side of union bridge	Unknown	Location to be confirmed		17-Jun-13
ABDMS026953	Looking North From Torry, 1870s	George Washington Wilson	Photograph	1870s	paper	Aberdeen from torry 1249 gww" (faint inscription below: "aberdeen from torry 178 gww"); prior to the construction of victory bridge; south marketstreet running up to river dee, no bridge	Unknown	Location to be confirmed		30-Apr-04
ABDMS026978	25 Mixed Stereograms		Stereogram		paper	25 mixed stereograms; views of french architecture and some coloured studies of groups etc	Presented in 1975 by Mrs D Galletly.	Location to be confirmed		31-Mar-15
ABDMS027131	Plan Of Stone Polishing Works, 1860s	William McKinnon and Company Limited	Drawing	1860s	paper	Plan and elevation of stone polishing works showing location of polishing machine and lathe; taken from mckinnon drawing bundle 150-200 and numbered 162	Presented in 1993 by Mr B Craigmile.	Location to be confirmed		12-Jul-11
ABDMS027237	Doll's Bed Linen, 1875-1949		Bed Linen	1875-1949	linen	Doll's bed linen.	Gift	Location to be confirmed		08-Jul-16
ABDMS027305.54	Development Denburn Clinic and Car Park, C.1973	Associated with Aberdeen Royal Infirmary, Photographed by Aberdeen Journals Limited	Photograph	C.1973	paper			Location to be confirmed		11-Dec-19
ABDMS027309.35	Couple Dancing in Costume, C.1930	Associated with Jeannie Hendry Miss	Photograph	C.1930	paper		Gift	Location to be confirmed		22-Nov-16
ABDMS028246	Unpublished, Conserved Ironwork		Ironwork		iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Medieval Meth / Date: Excavation 1985-1990 Desc: Unpublished but conserved	Unknown	Location to be confirmed	Not found 04/03/2016; Last seen 11/02/2016	04-Mar-16
ABDMS028247	1 Box Unconserved Ironwork		Ironwork		iron	NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Medieval Meth / Date: Excavation 1985-1990 By: H&C Murray Desc: 28 Boxes unconserved, unpublished ironwork	Unknown	Location to be confirmed	Not found 04/03/2016; Last seen 11/02/2016	04-Mar-16

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ABDMS028248	Unpublished Material In Nail Reference Collection		Nail		iron	Site: Rattray NGR: NK 088 579 Place: Aberdeenshire Ctext / Per: Medieval Meth / Date: Excavation 1985 - 1990 By: H&C Murray Desc: Unpublished material in nail reference collection (box 21)	Unknown	Location to be confirmed		04-Mar-16
ABDMS028390	Monographic Copper Alloy 1 Box (Ali Cameron And Judith Stones Forthcoming)		Copper		copper		Unknown	Location to be confirmed		24-Feb-04
ABDMS028393	Monograph Pottery		Pottery		pottery	Site: E 35 Place: 16 / 18 Netherkirkgate, Aberdeen	Unknown	Location to be confirmed		01-Mar-16
ABDMS028398	Monograph. Worked Bone		Worked Bone		bone		Unknown	Location to be confirmed		30-Mar-16
ABDMS028415	E45 Samples		Samples		samples	Site: E45	Unknown	Location to be confirmed		30-Mar-16
ABDMS028882	Quater Centenary Souvenir, 1906		Handkerchief	1906	linen	Quater centenary celebrations aberdeen university 1906; illustrated	Presented in 1993 by Mr A Spence.	Location to be confirmed		24-Feb-04
ABDMS029986	Black Leather Belt	Worn by Frances Farquharson	Belt				Presented in 1996.	Location to be confirmed		23-May-16
ABDMS030033	Beckfoot Mill Patterns (2), 1980 - 1981	Eds Manufacturing Co Ltd	Pattern	1980 - 1981	paper	Mavis bee pattern macrame christmas fayre with designs for st nicholas, decorative wreath, father christmas head, small santa claus, snowflake l:29.8cm w:21cm 2.mavis bee pattern macrame noel noel with designs for double ring, snow man, christmas tree, ch	Gift	Location to be confirmed		29-Jun-16
ABDMS030676	Diamante Dress Clip		Clip				The Peggy Walker Gift.	Location to be confirmed		24-Jun-09
ABDMS030761	Ski Boots, 1970 - 1980		Boots	1970 - 1980			Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030767	Brown Fur Ski Hat, 1970 - 1980		Hat	1970 - 1980			Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030768	Dark Blue Fur Ski Hat, 1970 - 1980		Hat	1970 - 1980			Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15



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ABDMS030769	Black Fur Ski Hat, 1970 - 1980		Hat	1970 - 1980				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030770	Black And Yellow Fur Ski Gloves, 1970 - 1980		Gloves	1970 - 1980				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030771	Black Leather Ski Gloves, 1970 - 1980		Gloves	1970 - 1980				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030772	Black And Blue Leather Ski Gloves, 1970 - 1980		Gloves	1970 - 1980				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030773	Tan Leather Ski Gloves, 1970 - 1980		Gloves	1970 - 1980				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS030779	Fashion Book		Book				Fashion book: "Fashion: a picture guide to its creators and creations". Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Black humic layer 2 Desc: Rim in a clear, pale bluish-green glass	Presented in 1998.	Location to be confirmed		29-Mar-04
ABDMS031488	Glass Phial, 16th Century		Phial	16th Century	glass			Unknown	Location to be confirmed		30-Apr-04
ABDMS031558	Diver's Telephone. Used By Surface Controller To Communicate With Divers Working Underwater, c. 1900		Telephone	c. 1900	metal			Gift	Location to be confirmed		27-Sep-16
ABDMS032303	Nurse's Theatre Mask, 1984		Mask	1984	paper		Disposable blue surgical mask; worn to prevent spread of droplet infection	Kenneth A Webster Nursing Collection.	Location to be confirmed		28-Jan-09
ABDMS032775.5	Form of agreement for engagement of student nurse		contract		paper			Kenneth A Webster Nursing Collection.	Location to be confirmed		05-Aug-16
ABDMS032957.1	Lego Layout Board, c. 1960	Lego	Play Layout	c. 1960	paper			Gift	Location to be confirmed		09-May-18
ABDMS033165	Leave Pass, 1957	Aberdeen Royal Infirmary	Pass	1957	paper		Printed counterfoil slip entitling holder late pass from nurses' home at aberdeen royal infirmary; made out to nurse e.s.w.young and dated april 1957. used also for annual and sick leave	Kenneth A Webster Nursing Collection.	Location to be confirmed		01-Oct-10

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ABDMS033170	Portable Suction Apparatus, 1960s -	Down	Pump	1960s - 1980s	metal, rubber and plastic	Portable suction apparatus ort pump; labelled "for ward use only"	Kenneth A Webster Nursing Collection.	Location to be confirmed		11-May-09
ABDMS033374	Foetal Doll, 1940s - 1970s	Associated with Aberdeen Maternity Hospital	Doll	1940s - 1970s	leather	Leather figure foetal doll with umbilical cord in red and blue placenta;marked "classroom A.M.H.. (Aberdeen Maternity Hospital)	Kenneth A Webster Nursing Collection.	Location to be confirmed		22-Oct-15
ABDMS033383	3 Liston Amputation Knives	Holburn Co, Manufactured by Down, Associated with Jubilee Hospital	Knife		metal	3 liston's amputation knives. for reference to historical use of such knives see farquharson aABDMS32532. and for container for knives see ABDMS33380. ex. Jubilee Hospital, Huntly.	Kenneth A Webster Nursing Collection.	Location to be confirmed		23-Dec-08
ABDMS034029	Lithograph Of Aberdeen Grammar School	Associated with Aberdeen Grammar School	Lithograph				Unknown	Found	Found at Hub	29-Mar-04
ABDMS034032	Photograph Of Couple (Standing)		Photograph				Unknown	Location to be confirmed		29-Mar-04
ABDMS034101	Copper Alloy Brooch, 14th - 15th Century		Brooch	14th - 15th Century	copper alloy	Site: Virginia Street Ctext/Per: Trench, 5 Midden 86	Unknown	Location to be confirmed		30-Apr-04
ABDMS034106	Fragment Of Curved Strip, 18th Century		Curved Strip	18th Century	copper alloy	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Boundary Wall 77 Desc: Possibly from a large buckle	Unknown	Location to be confirmed		30-Apr-04
ABDMS034109	Copper Alloy Disc, 15th Century		Disc	15th Century	copper alloy	Site: Castle Street No: E37 Place: Aberdeen Ctext / Per: Trench 20, Burnt Clay Layer 351	Unknown	Location to be confirmed		30-Apr-04
ABDMS034113	Pins, Type 1, Tinned. Probably Intrusive, 17th Century		Pins	17th Century	copper alloy	Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Pit 121	Unknown	Location to be confirmed		30-Apr-04
ABDMS034115	Copper Alloy Lace Chapes, 13th - 14th Century		Lace Chapes	13th - 14th Century	copper alloy	Site: Castle Street No: E37 Place: Aberdeen Ctext / Per: Trench 20, Loam 409	Unknown	Location to be confirmed		30-Mar-16
ABDMS034121	Copper Alloy Button, 1770-1780		Button	1770-1780	copper alloy	Site: 45=75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Sand 179	Unknown	Location to be confirmed		30-Apr-04
ABDMS034123	Copper Alloy Button Cover, 18th Century		Button Cover	18th Century	copper alloy	Site: 45=75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Infill 19, Cellar of Building A / 3	Unknown	Location to be confirmed		30-Apr-04
ABDMS034136	Circular Section Of Rolled Fragment, 14th - 15th Century		Fragment	14th - 15th Century	copper alloy	Site: 16-18 Netherkirkgate No: E35 Place: Aberdeen Ctext / Per: Organic Loam 430, in Pit KM Desc: Circular section of rolled fragment	Unknown	Location to be confirmed		21-Apr-04

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ABDMS034144	Iron Vessel Fragment, 13th - 14th Century		Fragment	13th - 14th Century	iron	Site: Castle Street No: E37 Place: Aberdeen Ctext / Per: Trench 20, Clay 404	Unknown	Location to be confirmed		30-Apr-04
ABDMS034145	Iron Fragment, 17th - 18th Century		Fragment	17th - 18th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Yellow Mortar 45, in cesspit 41 Desc: Possibly from a vessel	Unknown	Location to be confirmed		21-Apr-04
ABDMS034146	Iron Fragments, 17th - 18th Century		Fragment	17th - 18th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Yellow Mortar 45, in cesspit 41	Unknown	Location to be confirmed		21-Apr-04
ABDMS034157	Possible Blade Fragment, 17th Century		Fragment	17th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Construction Dump 54, Used to level up top of cesspit 173	Unknown	Location to be confirmed		30-Apr-04
ABDMS034159	Tang Fragment, 18th Century		Fragment	18th Century	iron	Site: 45-74 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Stone and Loam 13 within building A / 1 Desc: Thin rectangular tang fragment	Unknown	Location to be confirmed		30-Apr-04
ABDMS034160	Blade And Tang Fragment, 18th Century		Fragment	18th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Wall 8 of Building A / 3	Unknown	Location to be confirmed		21-Apr-04
ABDMS034170	Flat Bar Fragment, 14th - 15th Century		Fragment	14th - 15th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Tanning Pit 189	Unknown	Location to be confirmed		30-Apr-04
ABDMS034171	Fragment Of A Square-Sectioned Bar, 18th Century		Fragment	18th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Mortar 10 within building A / 1 Desc: Possible metal-working tool	Unknown	Location to be confirmed		21-Apr-04
ABDMS034173	Part Of A Rectangular-Sectioned Bar, 17th Century		Part Of Bar	17th Century	iron	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Crushed brick 7 Desc: Possibly a punch for metal working	Unknown	Location to be confirmed		21-Apr-04
ABDMS034176	Twisted Fragment, 15th - 17th Century		Fragment	15th - 17th Century	iron	Site: Castle Street No: E37 Place: Aberdeen Ctext / Per: Trench 20, General Loam 300	Unknown	Location to be confirmed		30-Apr-04

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ABDMS034181	Thin Plate Fragment, 17th - 18th Century		Fragment	17th - 18th Century	iron	Site: 45-75 Netherkirkgate No: E25 Place: Aberdeen Ctext / Per: Gritty sand 118 in cesspit 41	Unknown	Location to be confirmed		30-Apr-04
ABDMS034189	Glass Phial, 18th Century		Phial	18th Century	glass	Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Rubble 13 within building A / 1 Desc: Rim in a pale green glass, with good metal; clear surfaces	Unknown	Location to be confirmed		30-Apr-04
ABDMS034190	Fragments Of A Phial, 18th Century		Phial	18th Century	glass	Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Sand 6, within building A / 1 Desc: Three thin fragments of a long phial neck in a pale blue glass	Unknown	Location to be confirmed		30-Apr-04
ABDMS034207	Triangular Floor Tile, 19th Century		Floor Tile	19th Century	ceramic	Site: Virginia Street No: E37 Place: Aberdeen Ctext / Per: Trench 5 / 5, Topsoil 1 Desc: Lustrous Green Glaze. Residual Medieval	Unknown	Location to be confirmed		30-Apr-04
ABDMS034208	Part Of A Square Tile, 17th - 18th Century		Part Of Tile	17th - 18th Century	ceramic	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Charcoal 122, in cesspit 41 Desc: Coarse, mixed red micaceous fabric, tempered with occasional small quartz inclusions and elongated voids: Sand-coated red underside. Upper surface cov	Unknown	Location to be confirmed		30-Apr-04
ABDMS034209	Corner Fragment Of A Tile, 17th - 18th Century		Part Of Tile	17th - 18th Century	ceramic	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: 82 of drain 81 Desc: Corner fragment of a square tile. Coarse, brick-red fabric with occasional quartz inclusions. The upper surface has been coated with an even white slip, covered in	Unknown	Location to be confirmed		30-Apr-04
ABDMS034210	Corner Fragment Of A Tile, 17th - 18th Century		Part Of Tile	17th - 18th Century	ceramic	Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Organic 257, in cesspit 256 Desc: Coarse, brick-red micaceous fabric. Sand-coated red underside	Unknown	Location to be confirmed		30-Apr-04

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ABDMS034213	Six Spalls Of Old Red Sandstone, 14th - 15th Century		Spalls	14th - 15th Century	sandstone	Site: 45 - 75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Tanning Pit 189 Desc: Six thin spalls of poorly sorted, laminated, micaceous old red sandstone. All have been broken or split from one or more column shafts. Some still display the c	Unknown	Location to be confirmed	30-Apr-04
ABDMS034214	Fragment Of A Pilaster Shaft, 17th - 18th Century		Fragment	17th - 18th Century	sandstone	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Incorporated in the threshold of building A / 2 Desc: A fragment of a pilaster shaft in a poorly sorted, laminated, micaceous, feldspar-rich old red sandstone, with transverse tooling an	Unknown	Location to be confirmed	30-Apr-04
ABDMS034215	Rfragment Of A Rectangular Bar By, 17th - 18th Century		Fragment	17th - 18th Century	sandstone	Site: 45-74 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Construction dump 54, on top of cesspit 173, building A / 1 Desc: Quite fine-grained, poorly laminated, micaceous, very quartz-rich fairly pure desert sandstone; possibly triassic, from	Unknown	Location to be confirmed	30-Apr-04
ABDMS034216	Fragments Of Ashlar Blocks, 18th Century		Fragments	18th Century	sandstone	Site: 45-75 Gallowgate No: E25 Place: Aberdeen Ctext / Per: Mortar 10, inside building A / 1 Desc: Two fragments of ashlar blocks of old red sandstone bearing transverse tooling marks. One of these is in poorly laminated, unsorted, micaceous dess	Unknown	Location to be confirmed	30-Apr-04
ABDMS034217	Cist/Trough, 13th - 14th century		Cist/Trough	13th - 14th century	sandstone	Site: Castle Street No: E37 Place: Aberdeen Ctext / Per: Trench 20, Loam 342	Unknown	Location to be confirmed	30-Apr-04
ABDMS034255	Casket or furniture, 13th to 15th Century		Fragment of carved wood from casket or piece of furniture	13th to 15th Century	wood	Site: 30-46 Upperkirkgate No: E29 Place: Aberdeen Ctext / Per: 136 Desc: On front, in one corner, is an incised circle with a hole at the centre, which is almost certainly a setting out shape which was abandoned. It may be from the bottom of the	Unknown	Location to be confirmed	24-Feb-04
ABDMS034258	Fingal's Cave, 1880s	George Washington Wilson and Company	Photograph	1880s	paper	Fingal's cave staff 797 gww".in album abdms32989	Unknown	Location to be confirmed	29-Jul-16

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ABDMS034263	Barrel Lid. Cant Or Edge Plank, 17th Century		Barrel Lid	17th Century	wood	Site: 1600 - 1645 Place: Aberdeen Ctext/Per: 161 Desc: There are three Dowles, inserted in it, at seemingly random intervals.	Unknown	Location to be confirmed		30-Apr-04
ABDMS034266	Barrel Stave, 13th - 14th Century		Barrel Stave	13th - 14th Century	wood	It is possible that this barrel arrived in Aberdeen containing ale or some other commodity, or even as a barrel stave ready for cooperating. It may also have arrived as simple oak ready to be transformed.	Unknown	Location to be confirmed		30-Apr-04
ABDMS034268	Barrel Stave, 14th - 15th Century		Barrel Stave	14th - 15th Century	wood	Site: 45 - 75 Gallowgate Place: Aberdeen Ctext/Per: 266 Desc: One end roughly sawn through and broken off	Unknown	Location to be confirmed		30-Apr-04
ABDMS034269	Plank Or Board, 17th Century		Plank	17th Century	wood	Site: 45 - 75 Gallowgate Place: Aberdeen Ctext / Per: 161 Desc: Dressed with an adze on both top and bottom sides; upper surface deeply scored by knife cuts and gouges.	Unknown	Location to be confirmed		30-Apr-04
ABDMS034271	Plank Or Board, 14th - 15th Century		Plank	14th - 15th Century	wood	Site: 45 - 75 Gallowgate Place: Aberdeen Desc: Possibly a stave from a bucket. Shallow rebate chiselled along one edge of the possible underside; the opposing surface has been heavily scored in places by possible claw marks.	Unknown	Location to be confirmed		30-Apr-04
ABDMS034273	Point, 12th - 13th Century		Point	12th - 13th Century	wood	Site: Castle Street Place: Aberdeen Ctext / Per: 79 Desc: Point fashioned from twig fragment	Unknown	Location to be confirmed		30-Apr-04
ABDMS034275	Bung, 13th - 14th Century		Bung	13th - 14th Century	wood	Site: 16 - 18 Netherkirkgate Place: Aberdeen Ctext / Per: 27 Desc: Part of a round object or Bung?	Unknown	Location to be confirmed		30-Apr-04
ABDMS034277	Counter, Late 14th - 15th Century		Counter	Late 14th - 15th Century	wood	Site: 16-18 Netherkirkgate Place: Aberdeen Ctext / Per: 88 Desc: This counter is roughly circular, with two straight edges following the direction of the grain. It has been fashioned from a lath split from across the centre of an alder branch. Th	Unknown	Location to be confirmed		30-Apr-04
ABDMS034289	2 Boxes Of Samples From E47 Shiprow. Samples Also Sent For C14 And Environmental Analysis		Samples		samples	Finds from Shiprow Excavations, E47, in 1999	Unknown	Location to be confirmed		30-Mar-16

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ABDMS034300	Pottery, Various Sites		Various Site		pottery		Unknown	Location to be confirmed		08-Apr-16
ABDMS034424	North French Chafing Dish		N French		pottery		Unknown	Location to be confirmed		04-Mar-16
ABDMS035113	Leaflet Giving Details Of The Rms 'st Helena' Built By A & P Appledore In 1990, 1990	Associated with St Helena	Leaflet	1990	paper, laminated		Presented in 1999 by A&P Appledore (Aberdeen) Ltd.	Location to be confirmed	Suspected admin error - to be resolved	18-Feb-20
ABDMS035383	Colour Postcard Showing The Kittiwake Alpha Oil Platform Approx 100 Miles East Of Aberdeen, 1990s		Postcard	1990s	paper		Presented in 1999 by Shell UK Exploration And Production.	Location to be confirmed		21-Jul-16
ABDMS035520	Tweed Jacket And Jersey Skirt, 1973	Bill Gibb	Drawing	1973	black ink on paper	M.o.t. stitch 592	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed		24-Jun-04
ABDMS035962	Skirt, S/S 1982, 1982	Bill Gibb	Drawing	1982	Black pentel and pencil on paper	Drawing of front and back views of long skirt with gathered drop waist, S/S 1982. Panels on front with chevron/geometric design frill on hem, waist and drop waist lines.	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS035999	Cape-Coat, S/S 1983, 1983	Bill Gibb	Drawing	1983	Black pentel on paper	Drawing of front and back view of knee length coat with waist-length cape over it, S/S 1983, style no. BGHI.	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS036025	Shirt Dress, A (October) 1986, 1986	Bill Gibb	Drawing	1986	Black pentel and black felt pen on paper	Drawing of front and back view of ankle length shirt-dress, higher at front, with 3/4 length button cuffed sleeves, up-turned collar and cummerbund at waist. Inside of collar and skirt lined with patterned material. A (October) 1986, style no. BG5. Worn	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS036034	Dress, style no. BG560	Bill Gibb	Drawing		Black pentel on paper	Drawing of front and back view of formal dress, style no. BG560. Dress with corset-like decorated bodice, wide sleeves, narrowing to buttoned cuffs in material matching full ankle length skirt trimmed with frill and split up front centre.	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS037784	Viyella Autumn Catalogue 1996		Catalogue		paper	Olour paper catalogue with similar viyella 'occasion wear' catalogue dimens:21 x 27.5cm	Gift	Location to be confirmed		06-Jun-16

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ABDMS037833	Child's Cotton Dress		Dress		cotton	Girls white cotton dress trimmed with lace and with pale blue silk under dress	Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS037973	Postcard Album, 1900-1949		Album	1900-1949		Postcard album compiled by donor's mother Mrs Williamina Lyon Giles (1888-10-28 - 1971-08-22) postcards include birthday & christmas cards; views of Aberdeen, comic cards, theatre personalities. Refer to file for biog details.	Gift	Location to be confirmed		29-Mar-04
ABDMS038027	Fine White Dress, 1850s		Dress	1850s	fine cotton muslin	Fine check muslin dress with low cartridge pleat waist; wide scoop neckline short puffed sleeves; 4 deep pleats on skirt and vertical pleats on bodice; trimmed with embroidery fast:4 covered buttons & drawstring necklinedimens:chest 52cm	Presented in 1975 by M Norgate.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS038149	Travelling Trunk, 1950s		Suitcase	1950s	cardboard; heesian covering	Brown travelling trunk with leather corners; striped cotton lining; paper luggage labels on lid & sides with name bm morrison; b.m.m. printed on sides fast:clasp centre front dimens: l:50cms; w:42cms	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS038395	Fisherwoman Underskirt, 1900-1919		Underskirt	1900-1919	wool and cotton	Blue and grey pin striped wool and cotton fisherwoman's underskirt. blue and white pinstripe manmade wastband. single button on wastband. two press studs fastening at back. double layer of blue / grey pinstripe bottom of skirt. double trim at hem of	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS038435	Surplice, First Half 20th Century		Surplice	First Half 20th Century	linen, broderie anylaise	Male white linen surplice very full. neck gathered into neckband [4 1/2 cm wide]. 30cm opening at front, herring bone stitched in white. square set wide sleeves. deep linen broderie anglaise net, scalloped at edge, 20cm on sleeve, 40 at hem. fast: ribbon	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS038451	Tiara		Headdress		plastic	Ladies tiara with imitation pearls and diamonds in plastic box headband trimmed with imitation pearl. Imitation diamond in decorative hoops with three pearl drops	The Peggy Walker Gift, 2000.	Location to be confirmed		27-Mar-18



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ABDMS038500	Turkish Runner, 19th century		Runner	19th century	Cotton Muslin Embroidery Silks, Metallic Threaded	Beige muslin runner with embroidered ends, cut in half, possibly to make to chairbacks/antimaccassars. Embroidery 19 1/2 cm deep, stylised floral pattern, predominately blue, green, orange, with metallic thread used for stems and leaves, and for crochete	Harrower Bequest, 1927.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS039298.11	View showing starboard side of Godetia at sea, 1946	Associated with Godetia, Associated with Hall Russell, A. J. B. Strachan	Photograph	1946	paper		Presented in 1999.	Location to be confirmed		03-Dec-19
ABDMS039664	Booklet For The Jack Up Rig 'glomar Adriatic Vi' Operated By Global Marine, c. 1996	Global Marine	Booklet	c. 1996	paper		Presented in 2000 by Global Marine UK Ltd.	Location to be confirmed		22-Jul-16
ABDMS039665	Booklet For The GLOMAR ADRIATIC IV Jack Up Rig Operated By Global Marine, c. 1994	Global Marine	Booklet	c. 1994	paper		Presented in 2000 by Global Marine UK Ltd.	Location to be confirmed		22-Jul-16
ABDMS039880	Double Florin (Victoria), 1887	Queen Victoria	Double Florin	1887	silver	Obverse: crowned 'jubilee' bust, left Reverse: crowned cruciform shields with crossed sceptres	Presented in 1953 by The Misses Duguid.	Found	Found misnumbered and given TEMP number in Metal Store	13-Jul-16
ABDMS040917	Volkman's Scoop or Spoon, possibly 1930-1940	Associated with Foresterhill College, Manufactured by Young	Spoon	possibly 1930-1940	Metal	Ridged handle with an oval scoop at each end, facing in opposite directions. Used originally to scrape out bony abscesses. Volkman's spoon.	Kenneth A Webster Nursing Collection.	Location to be confirmed		31-May-05
ABDMS043849	Silver Penny (Class 11n), 1301 - 1310	King Edward I	Penny	1301 - 1310	silver	Obv:crowned head facing	Purchased through Treasure Trove.	Location to be confirmed		22-Jul-16
ABDMS044715	Double-florin (Victoria), 1887	Queen Victoria	Double Florin	1887	silver	Obverse:crowned veiled 'jubilee' bust left Reverse:crowned cruciform shield with garter star in centre: crossed sceptres between shields	Unknown	Location to be confirmed		15-Jul-16
ABDMS045619.16	Commemorative cover showing the Hutton tension leg platform, 1986	Associated with Conoco (UK) Limited, Associated with Hutton tension leg platform, Collected by Mr William Main Adams	commemorative cover	1986	paper	White envelope with a colour graphic showing Hutton TLP superimposed on a map of the North Sea. Envelope is not addressed but is franked 'World leading energy technology, Aberdeen, 14 January 1986'. Also has a postage stamp with an illustration of the	Presented in 2004 by Mr William M Adams.	Location to be confirmed		08-Dec-16
ABDMS047085.2	Bigbury Bay (775) & Thurso Bay (779) - Extent Of Awnings, 1945	plans used to build vessel HMS Bigbury Bay, plans used to build vessel HMS Thurso Bay, vessel built by Hall Russell, Associated with Admiralty	Plan	1945	Velograph	Drawing no. 32	Presented in 2002.	Location to be confirmed		15-Apr-03
ABDMS047448	Maundy Twopence (Victoria), 1901	T Brock, Queen Victoria	Twopence	1901	silver	Obverse: veiled-head bust (L.); designer's initials below Reverse: crowned figure 2 dividing date and flanked by branches	Innes Bequest, 1924.	Location to be confirmed		13-Jul-16

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ABDMS047502	Half-Rupee Note (Occupation), 1942	Japanese Government	Currency Note	1942	paper	Colour: olive green on pale green ground (rev.olive on white) obv: view of ananda temple at pagan to r.; value (figure) at each corner; identification letters 'bd' in red at top r. and l. rev: machine-engraved patterns; value (large figures) to r. and l	Gift	Location to be confirmed		26-Jul-16
ABDMS047846	Proof Five Pounds (Elizabeth II), 1981	Designed by Arnold Machin, Designed by Benedetto Pistrucci, Issued by Queen Elizabeth II	Five Pounds	1981	gold	Obverse: Bust of Queen (r.) wearing Royal Diadem Reverse: Pistrucci design of St George slaying dragon; date and designer's initials in exergue. The coin is enclosed in a perspex 'bubble' and contained in brown presentation case with the arms of the Roy	Unknown	Location to be confirmed		21-Jul-16
ABDMS047877	Antoninianus (Gallienus), 260-268	Issued by Gallienus	Antoninianus	260-268	Copper alloy	Obverse: radiate head, right, with bearded face Reverse: 'Felicity' seated, looking left, holding caduceus and cornucopiae; letter T in exergue	Innes Bequest, 1924.	Location to be confirmed		08-Jul-16
ABDMS047998	Hundred Lire (Italy), 1979	Issued by Republic of Italy	Hundred Lire	1979	Stainless steel	Obverse: laureate head of Republic, left Reverse: helmeted female figure grasping a bush in her right hand; date in exergue; value to right of bush	Presented in 2001 by Christine Rew.	Location to be confirmed		07-Jul-16
ABDMS050484	Coaling Plant, 28 April 1930		Negative	28 April 1930	glass	Men working on reinforcing in construction of coaling plant at kittybrewster 28th april 1930	Unknown	Location to be confirmed		31-May-16
ABDMS050498	Coaling Plant, 22 March 1930		Negative	22 March 1930	glass	Early work on construction of coaling plant at kittybrewster with locomotives in view; 22nd march 19130	Unknown	Location to be confirmed		31-May-16
ABDMS051026	Rail Bridge Between Elgin And Longmorn, 1920s		Negative	1920s			Gift	Location to be confirmed		31-May-16
ABDMS053111	Bowls Polish And Miscellaneous Cloths Etc		Polish				Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS053249	Singer Sewing Machine, 1930-1949		Machine	1930-1949	wood, metal, plastic, cotton	Sewing machine and accessories in box. .1 sewing machine: black metal with silver coloured handle on right & wooden base. .2 power source & foot pump black plastic with plug. red & green cotton covered wire. .3 brown square design wood carrying case for machine front of machine lift off. .4 wood	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15

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ABDMS053250	Knitting Accessory, 1940-1969		Knitting Accessory	1940-1969	metal	Grey metal knitting accessory. Style: short knitting needle with rounded top with spring attached with rounded cap end which stretches to fit over end of needle.	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS053308	'sam Brown' Belt, 1900s		Belt	1900s	leather, metal	Gents brown leather military belt. 6 waist settings 2 loops at left bottom attached leather knife pouch square. 2 loops at left top attached brown leather shoulder strap, 10 settings. fast: 2 pronged buckle at front middle & metal stud. knife attachment: 2	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS053325	Black Sequin Belt, 1940s		Belt	1940s	sequin, beadwork, leather, metal	Ladies black sequin belt basic belt brown leather, completely covered with black sequin/beads. sewn on top decorative blue stones/beads in rows of 3. fast: one prong metal buckle - 5 waist settings dimensions: length 95cm; width 4 cm	The Peggy Walker Gift.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS053331	White Baby Petticoat, 1934		Petticoat	1934	cotton, silk	Babies white cotton petticoat. Round neck; sleeves; embroidered V-shaped section of bodice with hand embroidered pink and blue silk flower sections. Curved and gathered hem to skirt. Fastens with 2 buttons on each shoulder strap.	Gift	Location to be confirmed		24-Feb-17
ABDMS053616	Local late medieval jug, Late 14th to 15th century		Jug	Late 14th to 15th century	pottery		Unknown	Location to be confirmed		24-Feb-04
ABDMS053645	Pottery, Medieval		Elrick Hill	Medieval	pottery		Unknown	Location to be confirmed		24-Feb-04
ABDMS053656	Plate With Mark Of Pattern 'asiatic Pheasant'		Asiatic Phea		pottery		Unknown	Location to be confirmed		24-Feb-04
ABDMS053666	E38 Bone Fitting		Fitting		bone	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053670	E38 Copper Alloy Boss		Boss		copper alloy	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053676	E38 Copper Alloy Boss		Boss		copper alloy	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053724	Roof Slate, Stone		Roof Slate		stone		Unknown	Location to be confirmed		24-Feb-04
ABDMS053726	2 Fragments With Dark Green Glaze		Floor Tile		ceramic		Unknown	Location to be confirmed		24-Feb-04
ABDMS053727	2 Fragments With Slip Decoration		Floor Tile		ceramic		Unknown	Location to be confirmed		24-Feb-04

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ABDMS053728	E38 Raised Yellowy Green Glaze		Floor Tile	ceramic	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053731	E38 Annular With 6 Collets, Some Containing Possibly Pearls		Brooch	copper alloy	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053732	E38 Rectangular Strip With 3 Circular Perforations		Strip	copper alloy	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053733	Copper Alloy Coin Weight		Coin Weight	copper alloy		Unknown	Location to be confirmed		03-May-16
ABDMS053734	E38 Lead Water Pipe		Water Pipe	lead	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053751	E38 Leg And Foot With Possibly Psoriatic Arthritis		Pathology	human bone	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053752	E38 Fused Hip		Pathology	human bones	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053754	E38 Depressed Fracture Or Tumour		Pathology	human bone	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053755	E38 Sword Wound With Medical Intervention		Pathology	human bone	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053757	E38 Fused Big Toe		Pathology	human bones	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053758	E38 Metacarpal With Lump		Pathology	human bones	Site: E38 Place: Carmelite Friary, The Green, Aberdeen Meth / Date: 1994	Unknown	Location to be confirmed		24-Feb-04
ABDMS053762	Wooden Peg		Peg	wood		Unknown	Location to be confirmed		24-Feb-04
ABDMS053763	Wooden Peg		Peg	wood		Unknown	Location to be confirmed		24-Feb-04
ABDMS053764	Wooden Peg		Peg	wood		Unknown	Location to be confirmed		24-Feb-04
ABDMS053769	Leather Shoe Sole		Shoe Sole	leather		Unknown	Location to be confirmed		24-Feb-04
ABDMS053770	Leather Shoe Sole		Shoe Sole	leather		Unknown	Location to be confirmed		24-Feb-04
ABDMS053804	Copper Alloy Spoon		Spoon	copper alloy		Unknown	Location to be confirmed		24-Feb-04

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ABDMS054030	Bill Gibb Knitting Pattern, Early 1980s		Pattern	Early 1980s	Paper	Newspaper cutting of a Bill Gibb knitting pattern for a ladies Fair Isle knit jacket; includes illustration and Bill Gibb sketch.	Gift	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS054108	Ironstone Jug, c. 1968		Jug	c. 1968		Ironstone tall cylindrical jug with underglaze transfer print pattern of repeating stylised daisy motif on brown ground against white body; interspersed with brown vertical band and 4 leaf motif.	Presented in 2002 by Mrs Victoria Ward.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS054233	Drawing for Autumn/Winter 1971 Collection, 1971	Bill Gibb	Drawing	1971	paper, pentel pen, pencil	Drawing of an ankle length dress made up from two contrasting fabrics. Round neckline with square key-hole opening and braid or ribbon ties. Trimmed with braid or ribbon. Back view.	Purchased in 2001 with assistance from the National Fund for Acquisitions and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS054265			Bowl				Duncan Wright Bequest, 2003.	Location to be confirmed		05-Apr-12
ABDMS054269	Amber Glass Goblet		Goblet		glass		Duncan Wright Bequest, 2003.	Location to be confirmed		05-Apr-12
ABDMS057603	Penny (Class XIII: Edward II), c 1315 - c 1317	Issued by King Edward II	Penny	c 1315 - c 1317	Silver	Obverse: crowned head, facing Reverse: long cross with 3 pellets in each angle	Treasure Trove	Location to be confirmed		08-Jan-18
ABDMS058163	Penny (Class X: Edward I), 1301 - 1310	Issued by King Edward I	Penny	1301 - 1310	Silver	Obverse: crowned head, facing Reverse: long cross with 3 pellets in each angle	Treasure Trove	Location to be confirmed		21-Jul-16
ABDMS062000	Penny (Class IXb Star : Edward I), 1299-1300/1	King Edward I	Penny	1299-1300/1	silver	Obverse: crowned head facing Reverse: long cross with 3 pellets in each angle	Purchased from Treasure Trove Panel.	Location to be confirmed		22-Jul-16
ABDMS064680	Fifty Pfennigs (W.Germany), 1975	Issued by Federal Republic of West Germany	Fifty Pfennigs	1975	Cupro-nickel	Obverse: value (figures) in centre; mint identity letter below Reverse: kneeling female figure planting a tree; date in exergue	Presented in 2002 by Judith Stones.	Location to be confirmed		07-Jul-16
ABDMS064682	500 Pesetas (Spain), 1988		500 Pesetas	1988	Copper-nickel	Obverse: conjoined heads of King Juan Carlos and Queen Sofia on l.h. side; inscription to r. Reverse: crowned shield flanked by pillars of Hercules; value to r., date below	Gift	Location to be confirmed		07-Jul-16
ABDMS064789	Ten Cents (Hong Kong), 1891	Queen Victoria	Ten Cents	1891	silver	Obverse: crowned bust, left Reverse: inscriptions in English (outer) and Chinese	Bequeathed in 1947 by Innes W T Kilgour.	Location to be confirmed		08-Jul-16
ABDMS064790	Five Cents (Hong Kong), 1868	Queen Victoria	Five Cents	1868	silver	Obverse: head wearing royal diadem (l.) Reverse: inscriptions in English (outer) and Chinese	Innes Bequest, 1924.	Location to be confirmed		08-Jul-16
ABDMS065569	Eternal Beau Napkin Ring, 1990	Manufactured by Johnson Brothers	Napkin Ring	1990	earthenware	Octagonal shaped earthenware napkin ring with two small feet. The napkin ring is decorated with an underglaze transfer print of the Eternal Beau pattern in a garland around the outside.	Presented in 2002 by Mr & Mrs S Ward.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS065975	Dolls Mattress and Cover, 1920 - 1924		Mattress	1920 - 1924	linen, straw, leather, cotton	Dolls striped linen mattress and cotton cover. The mattress is stuffed with straw.	Presented in 2002 by Robert Gordon University, Aberdeen.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15

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ABDMS066379	Stone objects, miscellaneous		objects		stone			Unknown	Location to be confirmed		20-Apr-16
ABDMS066448	Queen Street pot 1973		Pot					Unknown	Location to be confirmed		03-May-16
ABDMS066505	Vessel sherd		E38 stoneware sherd					Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS066523	roof slate		slate					Unknown	Location to be confirmed		12-May-16
ABDMS067043	Tailoresses Hem-marker, c. 1950s		Hem-marker	c. 1950s	metal, rubber	Tailoresses hem-marker of metal construction with rubber pipes and hand pump. The marker is on a pole with three feet and can be adjusted in height.		Presented in 2003 by Ms Niven.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS067210	Photocopied Drawing of Dress for 1984 Wella Project, 1984	Bill Gibb	Drawing	1984	paper, ink	Photocopied drawing of dress from the front and the back view.  Calf-length dress with puffed shoulders, turned-down rounded lapels and a dropped pleated waistline.  Fastens up the front with buttons, and has a tied belt.		Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS067277	Diamond Jubilee Issue of 'Woman and Home', November 1986	Associated with Bill Gibb	Magazine	November 1986	paper, staples	Special issue of 'Woman and Home' magazine from November 1986 celebrating the Diamond Jubilee.  This issue contains an offer to send off for a Bill Gibb pattern and also a knitting pattern for a Kaffe Fassett jacket, to go with the outfit. The patter		Presented in 2003 by Christine Rew.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS067862	Drawing of for the Autumn/Winter 1974 Collection, 1974	Bill Gibb	Drawing	1974	paper, pentel pen, pencil			Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS068591	Carmine (Cochineal) Powder, 1940	Associated with Tarland Pharmacy	Carmine	1940	Carmine, galss, cork			Gift	Location to be confirmed		05-Aug-16
ABDMS069700	J Shaped Round Bodied Needle, 1960-1995	Associated with Aberdeen Royal Infirmary	Needle	1960-1995	Steel, paper			Presented in 2000 by Morag Middleton.	Location to be confirmed		27-Jan-09

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ABDMS070444	White Cotton Overdress, 1920s		Dress	1920s	cotton	<p>Baby's white cotton smock style overdress with shallow yoke and capped sleeves.</p> <p>The neckline is decorated around the edge with a row of French knot embroidery.</p> <p>The capped sleeves are made of a scalloped edged flounce, which is pleated where it is at</p>	Presented in 2003 by Mrs Gall.	Location to be confirmed		25-Feb-15
ABDMS070477	Drawing of Dress for the Mid Season (Winter) 1973 Collection, 1973	Bill Gibb	Drawing	1973	paper, pentel pen	<p>Drawing of front and back view of dress.</p> <p>Dress has a high neck, magyar sleeves which are tight below the elbow and a deep flounce at the wrist. The waist is caught in with a band and there is a flounce below the waistband over the top of the hips, cre</p>	Purchased in 1997 with assistance from the National Fund for Acquisitions, the National Art Collections Fund and the Friends of Aberdeen Art Gallery & Museums.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS070645	Bridesmaid Headdress, 27 August 1982		Headdress	27 August 1982	plastic, manmade	<p>Ladies bridesmaid headdress.</p> <p>Clear plastic comb to which are attached one pink and one white manmade ribbon bows, each with two long loops and longer tails, finished with angled cuts.</p>	Presented in 2003 by the Crossan Family.	Location to be confirmed		26-Mar-18
ABDMS070676	Invitation to Opening of David Shilling Collection, 1988	Associated with David Shilling	Invitation	1988	card	<p>White card invitation to the opening of a David Shilling couture collection.</p> <p>Folded A4, overprinted in black. The outside front and back have same abstract black line image of a glove across the lips, below a large hat tipped down low over the eyes. I</p>	Presented in 2003.	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
ABDMS070714	Receipt for Marriage License, 1976		Receipt	1976	paper, ink, carbon	<p>Paper receipt slip with carbon line at top to register the marriage of Innes and Connolly on 30/7/76 at 2.30 / Fee £3. Total £4.25.</p> <p>Receipt dated 19.7 in St Andrew District, Lothian Region. Initialled HSB Asst Registrar.</p>	Presented in 2003 by Pat Innes.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15

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ABDMS071127	White Cotton Nightdress Case, early 20th Century		Nightdress Case	early 20th Century	cotton	White cotton nightdress case.  It is D-shaped with slit, bound opening near the top on the reverse, fastened with 3 handmade cotton buttons and vertical buttonholes.  Machine stitched scalloped edge and eyelet embroidery on lower front.	Unknown	Location to be confirmed		13-Jan-17
ABDMS071655	Book of Press Cuttings, 1972	Associated with Bill Gibb	Press Cuttings	1972	card, plastic, paper	Large binder containing press cuttings relating to Bill Gibb's fashion career.	Purchased in 2005.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS071656	Book of Press Cuttings, 1972-1973	Associated with Bill Gibb	Press Cuttings	1972-1973	card, plastic, paper	Large binder containing press cuttings relating to Bill Gibb's fashion career.	Purchased in 2005.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS071657	Book of Press Cuttings, 1973-1974	Associated with Bill Gibb	Press Cuttings	1973-1974	card, plastic, paper	Large binder containing press cuttings relating to Bill Gibb's fashion career.	Purchased in 2005.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS071664	Book of Press Cuttings, November - December 1977	Associated with Bill Gibb	Press Cuttings	November - December 1977	card, plastic, paper	Large binder containing press cuttings relating to Bill Gibb's fashion career.	Purchased in 2005.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS071674	Book of Press Cuttings, July 1985 onwards	Associated with Bill Gibb	Press Cuttings	July 1985 onwards	card, plastic, paper	Large binder containing press cuttings relating to Bill Gibb's fashion career.	Purchased in 2005.	Location to be confirmed	Suspected admin error - to be resolved	
ABDMS071687	'Woman's Weekly' Magazine, 24th January 1987	Associated with Bill Gibb, Published by Woman's Weekly	Magazine	24th January 1987	paper	Woman's Weekly' magazine, dated 24 January 1987.  This women's magazine has a picture of a blond lady wearing a royal blue outfit on the cover and a tagline stating that the magazine contains an exclusive 'elegant Bill Gibb outfit to sew' inside.  Th	Presented in 2005.	Location to be confirmed	Suspected admin error - to be resolved	01-Apr-15
ABDMS072121	Civil War Royalist Medal, 1625-1649	Associated with King Charles I	Medal	1625-1649	Gilt bronze	Oval in shape with small projections at 12, 3, 6 and 9 o'clock the uppermost of which was probably originally a suspension loop. On its obverse the medal bears a right-facing, bold-relief bust of Charles I wearing a lace collar and on the reverse a royal	Innes Bequest, 1924.	Location to be confirmed		19-Jul-16
ABDMS072171	Cent (Canada), 1964	Issued by Queen Elizabeth II	Cent	1964	Copper alloy	Obverse: laureate young bust, right Reverse: sprig of maple; value above, name and date below	Gift	Location to be confirmed		07-Jul-16
ABDMS072178	Penny (Continental Imitation), 1300-1350	Issued by John the Blind	Penny	1300-1350	Silver	Obverse: crowned head, facing Reverse: long cross; three pellets in each angle	Treasure Trove	Location to be confirmed		26-Jul-16



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ABDMS072341	'To Hanover' Token, 1837	Associated with Duke of Cumberland, Associated with Queen Victoria, Made by Thomas Halliday	Token	1837	Copper alloy	Obverse: head of Queen Victoria, left Reverse: the Duke of Cumberland on horseback in guise of St George, right, wearing military uniform and holding sword; horse trampling on a dragon; date in	Bequeathed in 1943 by George W Clyne.	Location to be confirmed		04-Jul-16
ABDMS072531	Door/window moulding, 13th Century		E38 building stone	13th Century	sandstone	One of a pair of door mouldings, inner one with no base and outer one which carried shafts over arch. Water-holding base with 2 rolls flanking a three-quarter hollow. Upper roll has spur around upper edge; lower roll has one canted fillet around the lip o	Unknown	Location to be confirmed		12-May-16
ABDMS072659	Finds from City Wharf excavation		E68 City Wharf finds				Unknown	Location to be confirmed		29-Aug-17
ABDMS072754	Pantiles or pan tiles (3) from Lower Rosewell, Rosewell Gardens		Pantiles (3) from Lower Rosewell (O426)			Collected prior to demolition of cottage	Unknown	Location to be confirmed	Not found 12/05/2016	12-May-16
ABDMS072797	Bone Pin		Bone Pin			E84 SF1804 bone pin with round decorated pinhead	Curatorial Care	Location to be confirmed	Not found 30/07/2015; Last seen 01/08/2012	06-Aug-15
ABDMS072806	Bone Bead		Bead			E84 SF892 bead made from animal bone	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072810	Bone Pointer		Pointer			E84 SF2519 bone pointer	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072813	Decorated Bone Fragment		Decorated Bone			E84 SF1805 fragment of bone, decorated with three pairs of concentric circles	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072939	Unglazed Pottery Fragment		Unglazed Pottery Fragment			E84 (2259) fragment of unglazed pottery from edge of base of cooking pot vessel of 11th or early 12th century origin	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072957	Yellow Glazed Pottery Rim Fragment		Pottery Rim Fragment			E84 (311) yellow glazed pottery fragment with bevel from rim of vessel, English origin	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072967	Pale Pottery Fragment		Pale Pottery Fragment			E84 (1799) pale fragment of pottery with bevel from rim of English jug vessel	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072973	Pale Pottery Fragment		Pale Pottery Fragment			E84 [SY] pale fragment of pottery with bevel and yellow glaze on exterior from Northern French jug rim, similar to ABDMS072976 [SY]	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072974	Dark Pottery Fragment		Dark Pottery Fragment			E84 (2569) fragment of dark pottery from rim of bowl-like vessel- not local	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072975	Pottery Rim Fragment		Pottery Rim Fragment			E84 [QK] fragment of pottery from the rim of a jug-type vessel- not local	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS072976	Pale Pottery Rim Fragment		Pale Pottery Rim Fragment			E84 (1548) fragment of pale pottery with evidence of yellow glaze on exterior and bevel from rim of jug vessel from Northern France. Similar to ABDMS072973	Curatorial Care	Location to be confirmed		06-Aug-15

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ABDMS072987	Pottery Rim Fragment		Pottery Rim Fragment			E84 (2613) fragment of unglazed grey pottery from rim of 11th or 12th century cooking pot	Curatorial Care	Location to be confirmed		06-Aug-15
ABDMS073936	Silver Jubilee Crown (Elizabeth II), 1977	Issued by Queen Elizabeth II	Crown	1977	Silver	Obverse: queen on horseback, left Reverse: ampulla and spoon (used at coronation ceremony in 1953) within circle; crown above; wide foliage border	Presented in 2006 by Christine Miller.	Location to be confirmed		21-Jul-16
ABDMS074073	We're Going Metric Leaflet		Leaflet		Paper		Gift	Location to be confirmed		03-Aug-16
ABDMS074391	The British Pharmacopoeia 1885 - Additions, 1890	Associated with Davidson & Kay	Book	1890	Paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS074395	Bank Book, 1944-1945	Associated with Davidson & Kay, Associated with Commercial Bank of Scotland	Book	1944-1945	Paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS075786	The Gilded Phoenix - An Account of Davidson and Kay Ltd. and the Business from which it Grew, 1962	Associated with Davidson & Kay, Written by George Shepherd	Booklet	1962	Paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS075787	The Gilded Phoenix - An Account of Davidson and Kay Ltd. and the Business from which it Grew, 1962	Associated with Davidson & Kay, Written by George Shepherd	Booklet	1962	Paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS075804	The Gilded Phoenix - An Account of Davidson and Kay Ltd. and the Business from which it Grew, 1962	Associated with Davidson & Kay, Written by George Shepherd	Booklet	1962	Paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed		06-Jul-16
ABDMS076059	Glazed Cotton Apron Cover		Cover		cotton	Rectangular glazed cotton bag with cotton tape ties. Bag is discoloured brown colour and tape is also discoloured.	Presented in 2006 by Mr & Mrs Cheyne.	Location to be confirmed		01-Apr-15
ABDMS076279	Black Silk Rosette Cover		Cover		silk	Black circle of silk with edges sewn under. Used by freemasons to cover the coloured rosettes on their aprons during Masonic funerals.	Presented in 2006 by Mr & Mrs Cheyne.	Location to be confirmed		01-Apr-15
ABDMS076546	Floral Dress with Bolero, 1943		Dress	1943	man made crepe	.1 Ladies floral man made crepe dress. The bodice is gathered into a rounded front shoulder yolk and, at the bust line, to a pointed five sided inset above the waist. The front of the neck is straight, with a soft pleat under it. The short sleeves are ga	The Peggy Walker Gift.	Location to be confirmed		01-Apr-15
ABDMS076563	Chinese Silk Wedding Headband, 1963	Associated with Middlefield Parish Church, Aberdeen, Scotland	Headband	1963	chinese silk	Ladies ivory chemise silk brocade wedding head band, trimmed with gold cord, and fastened with 2 snap fasteners and velcro.	Presented in 2006 by Norma Hutcheon.	Location to be confirmed		01-Apr-15

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ABDMS076646	Flour bag		Packaging		Cotton	Printed cotton flour bag.	Presented in 2007.	Location to be confirmed		01-Apr-15
ABDMS076647	Flour bag		Packaging		Cotton	Printed cotton flour bag.	Presented in 2007.	Location to be confirmed		01-Apr-15
ABDMS076648	Flour bag		Packaging		Cotton	Printed cotton flour bag.	Presented in 2007.	Location to be confirmed		01-Apr-15
ABDMS076649	Flour bag		Packaging		Cotton	Printed cotton flour bag.	Presented in 2007.	Location to be confirmed		01-Apr-15
ABDMS076933		Collected by Mr Woods	napkin ring				Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		16-Feb-15
ABDMS076934		Collected by Mr Woods	napkin ring				Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		16-Feb-15
ABDMS076935		Collected by Mr Woods	napkin ring				Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		16-Feb-15
ABDMS076936		Collected by Mr Woods	napkin ring				Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		16-Feb-15
ABDMS076958	Cream bakelite napkin ring (172), late 1800s	Collected by Mr Woods	napkin ring	late 1800s	bakelite	Cream bakelite napkin ring, rounded edges, and number 172 incised.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		12-Feb-15
ABDMS077014	The Sailors Prayer Book: A Manual of Devotion, 1860s	Associated with John Pirie, Associated with Walter Hood	Book	1860s	Paper, card, cloth	Navy blue sailors prayer book	Gift	Location to be confirmed		05-Aug-16
ABDMS077671	Aberdeen Harbour Board Interest Warrants, May 1912	Associated with Aberdeen Harbour Board	book	May 1912		one of a set of these books of warrants 1897-1912 Warrant Nos 1 - 440	Gift	Location to be confirmed		02-Jul-07
ABDMS077811	Newt Suit spare visor, 1995	Associated with Offshore Oil Industry, International Hard Suits	Visor	1995	aluminium and perspex	Spare visor for the Newt Suit ABDMS045638.1	Presented in 2005 by Stolt Offshore, Aberdeen.	Location to be confirmed		23-Dec-16

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ABDMS078317	Blueprint Showing Economiser House Layout, C.1903	Associated with William McKinnon and Company Limited, Associated with Aberdeen Corporation Electricity Department	Drawing	C.1903	Paper		Presented in 1993 by Mr B Craigmile.	Location to be confirmed	12-Jul-11
ABDMS078318	Blueprint Showing Boiler House Steelwork, C.1903	Associated with William McKinnon and Company Limited, Associated with Aberdeen Corporation Electricity Department	Drawing	C.1903	Paper		Presented in 1993 by Mr B Craigmile.	Location to be confirmed	12-Jul-11
ABDMS078319	Blueprint Showing C.I.S. Slide Rails, February 1903	Associated with William McKinnon and Company Limited, Associated with Aberdeen Corporation Electricity Department	Drawing	February 1903	Paper		Presented in 1993 by Mr B Craigmile.	Location to be confirmed	12-Jul-11
ABDMS078320	Blueprint Showing Details of Gallery and Stairs of Engine Room, C. 1903	Associated with William McKinnon and Company Limited, Associated with Aberdeen Corporation Electricity Department	Drawing	C. 1903	Paper		Presented in 1993 by Mr B Craigmile.	Location to be confirmed	12-Jul-11
ABDMS078750	Shilling (George I), 1716	King George I	Shilling	1716	silver	Obverse: laureate, draped bust, right Reverse: crowned cruciform shields: garter star in centre: roses and plumes in alternate angles	Bequeathed in 1919 by Andrew Henderson.	Location to be confirmed	13-Jul-16
ABDMS078913	Five-euro Note, 2002	Issued by European Central Bank	Banknote	2002	Paper	Obverse: view of archway and circle of stars against grey background; silver metal security strip at right-hand side; value in large numeral over part of archway and repeated at bottom left, top left and on security strip; small representation of EC flag	Presented in 2008 by Stewart Thain.	Location to be confirmed	26-Jul-16
ABDMS079074	Packet of Tow, BPC, 16 oz., 1940-1970	Associated with Davidson & Kay	Tow	1940-1970	Tow, paper		The George Shepherd Pharmaceutical Collection.	Location to be confirmed	29-Jul-16
ABDMS081642	Black Lace Coatee Jacket		Jacket		lace	Ladies black lace coatee jacket.	Unknown	Location to be confirmed	18-Mar-16
ABDMS081645	Dress Veil, c. 1826		Veil	c. 1826	lace	Ladies black lace dress veil, which the donor claims was made in Aberdeen c. 1826.	Gift	Location to be confirmed	18-Mar-16
ABDMS081646	Lace Sample, 20th century		Lace	20th century	needle lace	Ladies cream needlelace scarf end.	Unknown	Location to be confirmed	18-Mar-16
ABDMS081647	Length of cotton lace, 20th century		Lace	20th century	cotton lace	Length of cream cotton lace.	Unknown	Location to be confirmed	18-Mar-16

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ABDMS081648	Childs Cotton Dress Gown, early 20th century		Dress	early 20th century	cotton	Child's cream cotton front-opening dress gown. Decoration at upper back cuff and hem. Horizontal stripe decorations above hem. Neckties and buttons at front.	Unknown	Location to be confirmed		18-Mar-16
ABDMS081649	Needlepoint, 17th - 19th century		Needlepoint	17th - 19th century	cotton	Cream needlepoint. 17th century Point Plat de Venise with 19th century repairs.	Unknown	Location to be confirmed		18-Mar-16
ABDMS081650	Beads on card, 20th century		Beads	20th century	card, acrylic, string	Bead card with seventeen black beads attached.	Presented in 1963 by Miss L Mercer.	Location to be confirmed		18-Mar-16
ABDMS081651	White Embroidered Net Chemisette, early 20th century		Chemisette	early 20th century	cotton	Ladies white cotton net chemisette with embroidered floral decoration throughout.	Unknown	Location to be confirmed		18-Mar-16
ABDMS081652	White Cotton Chemisette		Chemisette		cotton	Ladies white cotton chemisette. Broderie anglaise decoration on collar and in a V-shape at centre of chest. Two ties on each shoulder.	Unknown	Location to be confirmed		18-Mar-16
ABDMS081678	White Cotton Infant's Day Dress		Dress		cotton	Infant's white cotton day dress. Design on hem. Four ties at collar and waist. Two buttons [missing] at front on chest.	Unknown	Location to be confirmed		03-Apr-15
ABDMS081682	Pale Pink Plastic Napkin Ring with Blue Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Pink plastic napkin ring looped into a blue buckle.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081683	Pale Green Plastic Napkin Ring with Pale Pink Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Pale green plastic napkin ring looped into a pale pink buckle	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081684	Pale Blue Plastic Napkin Ring with Yellow Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Pale blue plastic napkin ring looped into a yellow buckle.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081685	Deep Green Plastic Napkin Ring with White Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Deep green plastic napkin ring looped into white buckle	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081686	Aqua Plastic Napkin Ring with Pink Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Aqua plastic napkin ring looped into pink buckle	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15

Appendix A - List of items recorded as missing July 2021 (with status updates Jan 2022)

ABDMS081687	Pair of Yellow Plastic Napkin Rings with Pale Blue Buckle, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Pair of yellow plastic napkin rings each looped into a pale blue buckle.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081688	Pair of Yellow Plastic Napkin Rings with Scottie Dog Motif, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Pair of yellow plastic oval napkin rings with Scottie dog head motifs. Both faded, one more than the other.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS081689	Set 4 Transparent Plastic Napkin Rings- 4 Colours, 20th Century	Collected by Mr Woods	napkin ring	20th Century	Plastic	Set of 4 transparent plastic napkin rings, rolled without joining. Four colours, white, green, yellow, and red.	Purchased in 2006 with assistance from the National Fund for Acquisitions.	Location to be confirmed		01-Apr-15
ABDMS082294	Page of Vogue magazine May 31st (?)	Owned by Bill Gibb, Published by Condé Nast Publications	Magazine		Paper, Ink	Loose back page of Vogue with painted reclining nude advertising Tattoo lipstick	Presented in 2011 by The Bill Gibb Trust.	Location to be confirmed		01-Apr-15
ABDMS082299	Book 'Hollywood Glamour Portraits', 1976	Owned by Bill Gibb, Edited by John Kobal, Published by Dover Publications Inc	Book	1976	Paper, Card, Ink	Copy of soft covered book of glamorous Hollywood stars. On flyleaf, inscription 'For that / warm-hearted Scottish / sweetie from his / cold blooded Canadian / Husky - / well, it sounds good! / Love / John / Dec 1976	Presented in 2011 by The Bill Gibb Trust.	Location to be confirmed		01-Apr-15
ABDMS082553			Bangle			Record possibly created as part of a batch, but not used.	The Peggy Walker Gift, 2006.	Location to be confirmed		18-Mar-16
ABDMS082572	News Paper Clipping of Hand-Knitted Jacket Design and Pattern, c.1982	Designed by Bill Gibb, Published by Daily Telegraph	Pattern	c.1982	paper	Newspaper clipping from the Daily Telegraph featuring a knitting pattern specially created by Bill Gibb for the newspaper. The pattern is for a knitted jacket. The clipping features an article about Bill Gibb and the knitting pattern, the knitting pattern	Presented in 2003.	Location to be confirmed		01-Apr-15
ABDMS084004	Crucible Fragment		Crucible Fragment			E84 (1345) fragment from a crucible	Curatorial Care	Location to be confirmed		03-Aug-16
ABDMS088403	Photograph of Fordbank, Riverside Drive, Aberdeen, 1930s	Associated with Provost William Meff, Associated with Unknown Photographer	Photograph	1930s	paper	Black and white photograph on card backing, no photographer's name or mark.	Presented in 2012.	Location to be confirmed		19-Aug-16
ABDMS089656	Pair of Child's Socks in Ivory Silk, early 20th Century		Socks	early 20th Century	silk	Ivory silk knitted socks with fine lacy pattern. Back seam.	Presented in 1977 by Miss Mary Stewart.	Location to be confirmed	Not found 15/11/2016; Last seen 23/06/2011 in small costume store	15-Nov-16
ABDMS091166	Certificate of Discharge Charles Insch from SS Highlander, 1940	Associated with Highlander, Associated with Aberdeen Steam Navigation Co. Ltd, Aberdeen	Certificate	1940	paper and ink	Place of engagement Aberdeen, 1st January 1940 - Place of discharge Aberdeen 26th February 1940 Rank or rating: Ship's Cook. year of birth 1905	Presented in 2012 by Mr J Insch.	Location to be confirmed		05-Aug-16
ABDMS095435	Clay Marbles, 1940s		Marbles	1940s	clay	Assortment of clay marbles in textile drawstring bag.	Unknown	Location to be confirmed	Not found 09/05/2018	09-May-18

Appendix A - List of items recorded as missing July 2021 (with status updates Jan 2022)

DISAGBS000139			Book			The New Cathedral Psalter Chants, hardback with a red leatherette cover.	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	01-Aug-17
DISAGBS000887	Map of Newmachar		Map			Rolled O/S map of Newmachar.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	
DISAGBS000953	Bannock Turner		Bannock Turner			Antique bannock turner given to Lady Aberdeen by Charles Melvin, Jeweller, Aberdeen.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS000987	Display Case		Display Case			Portable wooden display case with glass pane and metal carrying handle. Inside is a panel with depictions of worked flints and examples of flint cores and flakes. Entitled "First Deeside People".	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	05-May-17
DISAGBS000994	Brass Lamps (4)		Lamps (4)			Box containing four brass genie lamps (gas light fittings or incense burners?) with pliers attached by chain?	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001011	Bracelet		Bracelet			Bracelet with seven small carved floral ivory disc-shaped beads strung together.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001030	Unknown Object		Unknown object			Small thimble-shaped object that unscrews into two halves to reveal a rubber stopper within? Mottled/tortoiseshell pattern on outside.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001133	Chemist's Bottle		Bottle			Dark blue glass bottle marked "Not to be taken" with raised crosses on outside. Poisonous?	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	24-Jan-18
DISAGBS001154	Newspaper Article		Article			Press & Journal, 31/7/80, entitled "Booming sales for Banchory Craft Studio" re: Milton of Crathes.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001207	Newspaper Articles (4)		Articles (4)			Newspaper articles from The People's Journal and The British Weekly dating between February and May 1912.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001208	"People's Friend"		Magazines (2)			Two editions of 'People's Friend': Monday July 25th 1910 and Monday September 19th 1910. Plus loose pages dating to May 6th 1912.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15

Appendix A - List of items recorded as missing July 2021 (with status updates Jan 2022)

DISAGBS001274	Newspaper Articles and Authentication Letter		Articles + Letter			Newspaper articles from Aberdeen Journals dated 1791. Made from rags, handmade, sized with animal glue. Plus letter from Wiggins Teape Ltd dated 5/11/1968 confirming that the newspapers are authentic and are of much value.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	
DISAGBS001284	Cardboard Picture Frame		Frame			Wardrobe-opening card frame with silver art-deco decoration.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	03-Apr-15
DISAGBS001304	Architectural Impressions (3) + Photographs (2)		Architectural Impressions (3) + Photographs (2)			Drawings mounted on board of the Oil Gallery and other display spaces at the Maritime Museum, plus b&w photographs of Provost Ross's.	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	05-May-17
DISAGBS001442			Bottle			Clear/green c.75cl glass bottle with 'Boots the Chemist' embossed on front in large letters. Cork Stopper.	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	24-Jan-18
DISAGBS001443			Jar			Short brown glass jar, 4 oz. capacity, 'Bovril Ltd.' embossed on the front.	Unknown	Location to be confirmed	Signed off for disposal (as per Mus Assoc guidelines)	24-Jan-18
DISFA000001	Six Old Prints, 1988			1988		Six old prints on paper (Framed/Glazed/Related to Chinese/British Landscape). All these prints are still wrapped in the old newspaper and the date on the newspapers is 1988.	Unknown	Location to be confirmed	Suspected admin error - to be resolved	
DISFS2A354	Handle		Handle			Broken wooden handle from an agricultural implement or similar. Incomplete. Recommended for disposal due to incompleteness.	Unknown	Location to be confirmed		02-Sep-14
DISFS3A533	Spade Handle		Spade Handle			Wooden handle of a spade or similar tool. Proposed for disposal as	Unknown	Location to be confirmed		11-Feb-14



## TMS Cataloguing Procedure - Checklist

This checklist lists the various fields that should be completed when creating/updating an object record, separated into **MANDATORY** (to be done immediately), **RECOMMENDED** (to be done as soon as possible), **ADDITIONAL** (to be completed if/when relevant), and **FINAL STEPS**. For more detailed information about the fields listed below, consult [TMS Guidelines – Cataloguing \(Detailed\)](#) or press **Shift+F1** once you have clicked within the chosen field. Remember, the more information that is provided, the more connections are made between objects in the collections and the more visible they become the greater their potential for future use. **DO NOT** copy old records in an attempt to save time. These often contain hidden information that will make the new record inaccurate. Only exception is for new part-numbered records: create one new record and copy that if appropriate.

1. MANDATORY FIELDS		
TMS tab	TMS field	Done
FRONT CARD	Department	
	Object Number	
	Classification	
	Object Name	
	Title	
	Description	
	Current Location	
OTHER	Alternate Number	
	Cataloguer	
	Catalogue Date	
REGISTRATION - Valuation	Valuation record	
REGISTRATION - Accessioning	Accession Method	
	Object Status	
	Approval Dates	
	Transfer of Title	
	Acquisition Date	
	Value	
	% Ownership	
	Source	
	Media	
	Funding	
	Acquisition Conditions	
	Valuation Notes	
CONSERVATION	Condition record	

<b>2. RECOMMENDED FIELDS</b>		
<b>TMS tab</b>	<b>TMS field</b>	<b>Done</b>
FRONT CARD	Period/Movement	
	Date	
	Culture	
	Constituents	
	Medium	
	Dimensions	
	Credit Line	
	Colour	
	Attributes	
NOTES	Notes	
	Explorer Text	
DOCUMENTATION	Provenance	
MEDIA	Media	
RELATED	Related Objects	
REGISTRATION – Rights and Reproductions	Object Rights Type	
	Agreement Sent/Signed	
	Constituents	
	Copyright	
	Media	
REGISTRATION – Components	Component Number	
	Component Name	
	Component Type	
	Component Dimensions	

<b>3. ADDITIONAL FIELDS</b>		
<b>TMS tab</b>	<b>TMS field</b>	<b>Done</b>
NOTES	Association	
	Picture Loan Scheme	
	Text Entries	
DOCUMENTATION	Part Number Detail	
	Exhibition History	
	Published References	
OTHER	Position	
	Transcript/Maker's Mark	
	Inscription	
REGISTRATION – Status Flags	Status Flag	

<b>4. FINAL STEPS</b>		
<b>TMS tab</b>	<b>TMS field</b>	<b>Done</b>
FRONT CARD	Curator Approved	
	eMuseum	

## TMS Cataloguing Procedure - Detailed

This guide is intended to provide clarification about the various fields to be completed when creating/updating an object record. Remember, the more information that is provided, the more connections are made between objects in the collections and the more visible they become the greater their potential for future use. For a simple summary of the fields described below, consult [TMS Guidelines – Cataloguing \(Checklist\)](#). **DO NOT** copy old records in an attempt to save time. These often contain hidden information that will make the new record inaccurate. Only exception is for new part-numbered records: create one new record and copy that if appropriate.

### 1. Mandatory Fields

The following data should be added to the TMS record as soon as it is created:

#### FRONT CARD

- **Department:** The department must be selected before a new record is created.
- **Object Number:** Request number(s) from the Documentation Officer.
- **Classification:** The most appropriate classification should be selected (refer to *Collections Development Policy*) as the Primary Classification. Other relevant classifications can be added as Secondary Classifications.
- **Object Name:** Enter the simple name of the object. Upper case should be used for the first letter of each word.
- **Title:** Enter the title exactly as it is given. If the object does not have a title, a more detailed description of the object name should be given. Upper case should be used for the first letter of each word (apart from conjunctions etc, as one would with the title of a book).
- **Description:** A brief physical description should be given in full sentences. Spell Check is available.
- **Current Location:** This should be completed accurately for all new records. Create OMF and pass on to Documentation Officer for processing.

#### OTHER

- **Alternate Number:** Enter Entry Form number here by inputting the number and selecting appropriate description from the drop-down list.
- **Cataloguer:** The name of the person who catalogued the object (i.e. you). Names are entered as free text: provide first and last names in full.
- **Catalogue Date:** The date of when the object was catalogued (hopefully won't be much later than the automatically generated Created by field...).

#### REGISTRATION – Valuation & Insurance

- **Valuation:** Add new entry, as per [TMS Guidelines - Valuation & Insurance](#):
  - Stated Value
  - Stated Date
  - Appraiser
  - Valuation Purpose
  - Notes
  - Media

#### REGISTRATION – Accessioning

- **Accession Method:** Select appropriate term from drop-down box.
- **Object Status:** Select from drop-down box (should almost always be Accessioned Object).
- **Approval Date(s):** Enter the date of the Acquisitions & Disposals Panel at which the accession was approved. If relevant, also enter date grant application was approved.
- **Transfer of Title:** Enter date(s) transfer of title was sent and signed. As this process is now part of the Entry Form the dates should be the same in most cases.
- **Acquisition Date:** Date the object arrived on site to be accessioned.
- **Value:** The value of the overall accession, either single or multiple objects (e.g. entire bequest, purchase). Sometimes objects are purchased at a discounted price, possibly making this value lower than you entered on the Valuation & Insurance page.
- **% Ownership:** Should be 100% in all contemporary acquisitions.
- **Source:** Details of donor. All personal/private information should be entered in this field, as it has access restrictions applied to it.
- **Funding/Acquisition Conditions/Valuation Notes (Processing Tab):** If the object was purchased using money received from external sources (e.g. Art Fund, NFA, Friends of AAGM), record the % contributed by each funder (e.g. 50% Art Fund, 25% NFA) and any other special conditions related to the funding/purchase in these fields

#### CONSERVATION

- **Condition:** Add new entry, as per [TMS Guidelines - Condition Reports](#):
  - Activity Type
  - Activity Date
  - Overall Condition
  - Examiner

## 2. Recommended Fields

The following data should be added to the TMS record as soon as (or soon after) it is created. Also check and update these fields for old records (retrospective cataloguing):

#### FRONT CARD

- **Period/Movement:** Period/Movement in which an object was produced (e.g. Victorian, Renaissance, Surrealism, Post-Modernism etc.).
- **Date:** Enter a specific year if known or provide a broad range if not. If no date information is known at all, select n.d. (no date) from the Date Label calculator rather than leaving it blank. Use c. for 'circa'. The **ISO** fields are important for searching by Date, so ensure they are completed with appropriate year numbers. Press **Calc** to have TMS suggest the text to be displayed. Free text entry should be avoided except for exact dates e.g. letters.
- **Culture:** Culture associated with an Object (e.g., Italian, Japanese etc.).
- **Constituent(s):** Add relevant constituents using the Constituent Assistant. Specify the relationship of the constituent to the object under Role and Display Prefix. Select the type of constituent from the drop-down list (e.g. Object Related, Acquisition Related). See [TMS Cataloguing – Constituents](#).
- **Medium:** Enter all notable materials in lower case, separated by commas with 'and' before the final material in a list. Specific materials are preferred (e.g. 'oak') but a generic is preferred if the exact medium is unknown (e.g. 'wood').

- **Dimensions:** Add dimensions using the Dimensions Assistant to create a Dimensions Label in millimetres. The 'Overall' template befits most objects, but others are available for object types that require more complex measurement (e.g. costume). Additional dimensions and descriptions can be added to the template. For more guidance look at [TMS Cataloguing – Dimensions](#).
- **Credit Line:** Provide statement detailing acquisition method. See *TMS Cataloguing - Credit Lines*.
- **Colour:** Follow same conventions as 'Medium'.
- **Attributes:** Appropriate terms should be selected from the new and improved GalsIndex. The index can be 'browsed' or specific terms can be 'looked up' by entering them under Find Term. For more guidance look at [TMS Cataloguing – Attributes](#).

#### NOTES

- **Notes:** This field is particularly for information that should not enter the public domain.
- **explorer Text:** Data in this field will appear on the website. This is a free text field, so care must be taken to use full sentences and correct grammar/ spelling. Spell Check is available and pre-composed text in Word (containing special characters) may be copied and pasted here.

#### DOCUMENTATION

- **Provenance:** Enter any useful information relating to the history and acquisition of the object.

#### MEDIA

- **Media:** Upload photographs of the objects as per [TMS Guidelines – Media](#):
  - Primary Image
  - eMuseum
  - Image Copyright

#### RELATED

- **Related Objects:** Add related objects. If done correctly the relationship will appear under Group Information on the Front Card. For more guidance look at [TMS Cataloguing - Relationships](#).

#### REGISTRATION – Rights & Reproductions

- **Objects Rights Type:** Current status of copyright permissions. For detailed information on all these fields consult [TMS Guidelines – Copyright](#):
- **Agreement Sent/Signed:** Date(s) copyright agreement was sent to/signed by the rights holder.
- **Constituents:** Details of copyright holder e.g. artist/rights management company.
- **Copyright:** Copyright credit line to accompany reproductions as detailed on signed agreement.
- **Media:** Attach PDF copy of signed agreement here.

#### REGISTRATION - Components

- **Component Number:** Components should be numbered from .1 upwards (there is no overall component for the entire object).

- **Component Name:** Simple object name to distinguish from other components.
- **Component Type:** Choose from 'Part of an object' and 'Accessory' accordingly.
- **Dimensions:** Follow guidelines as detailed in [TMS Cataloguing – Dimensions](#).

### 3. Additional Fields

The following data should be added to the TMS record if relevant, for new records and for retrospective cataloguing:

#### NOTES

- **Association:** Enter any useful information not included in Notes.
- **Picture Loan Scheme:** Enter Picture Loan Scheme details.
- **Text Entries:** Enter other text here (e.g. labels from previous exhibitions, handling notes, grant applications). These can be copied and pasted.
  - Text Type
  - Date
  - Author

#### DOCUMENTATION

- **Part Number Detail:** Enter any useful information describing the relationship of the parts.
- **Exhibition History:** Enter the title, venue and dates of historical exhibitions, as well as the catalogue number if applicable; e.g. Aberdeen Art Gallery, Land of the Samurai, 16 June - 18 August 2007 (17). A new line should be taken for each entry. For new exhibitions attach the object to the relevant exhibition record in the **Exhibitions** module (see [TMS Guidelines – Exhibitions](#)).
- **Published References:** Enter published references in bibliographic form e.g. Melville, J., *James McBey's Morocco*, Glasgow, 1991, 85. A new line should be taken for each entry.

#### OTHER

- **Position:** Enter in lower case the position of any Transcript or Maker's Mark on the object (e.g. base).
- **Transcript/Maker's Mark:** The Transcript and Maker's Mark should be entered using upper and lower case as it appears on the object, with / to indicate line breaks.
- **Inscription:** Enter in lower case the inscription method either as its form (e.g. 'woven label') or method in past tense (e.g. 'stamped').

#### REGISTRATION – Status Flags

- **Status Flags:** Used to indicate a number of different statuses e.g. gallery number/requested for loan/hazardous object.

### 4. Final Steps

Once all fields are complete/updated:

- Tick the **Curator Approved** checkbox to signify that the record is complete.
- Also tick the **eMuseum** box to publish the object record on the website. Do this for all completed records.

# ABERDEEN ART GALLERY & MUSEUMS

## COLLECTIONS MANAGEMENT MANUAL

(Documentation Procedural Manual)

Version 1 – 2012 ( [REDACTED] [REDACTED] )

Version 2 – 2015 ( [REDACTED] [REDACTED] )

Version 3 – 2016 ( [REDACTED] [REDACTED] )

Version 4 – 2018 ( [REDACTED] [REDACTED] )

Version 5 – 2018 ( [REDACTED] [REDACTED] )

Version 6 – 2019 ( [REDACTED] [REDACTED] )

Version 7 – 2020 ( [REDACTED] [REDACTED] )

Version 8 –

Version 9 –

Version 10 –

# Collections Management Manual, 2020

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## Introduction: Current Situation

The Museums and Galleries Section has permanent displays and temporary exhibitions in Aberdeen Maritime Museum, Tolbooth Museum, Provost Skene's House and Aberdeen Art Gallery. When objects are not on show in the city centre venues or on loan, they are stored in Aberdeen Treasure Hub and the Crombie Road warehouse. As well as the displays and exhibitions, the Collections are made accessible through events, education programmes, talks and outreach work. Stored Collections are accessible for study by appointment, and store tours regularly take place at Aberdeen Treasure Hub.

The Collections are divided into two Curatorial Sections: Art and History. The Collections were originally registered in Stock books using the format YYYY. Consecutive number. Subextensions. In the late 1970s, IRGMA cards were adopted as the method to catalogue the collection. A new numbering system was adopted, using ABDAG and ABDMS prefixes followed by running number. The use of job creation schemes and other government employment initiatives provided resources to renumber the collection using the new system and to complete the IRGMA cards. In the 1980s a computer mainframe system (GALS) was developed by the Council's IT Department, which was based on IRGMA cards. The system had eight index fields for each record, into which multiple entries were made. There was also an area for free text with limited search facilities.

In March 2002 the data from GALS was transferred into The Museum System (TMS), our current accession register. The Collections are divided into 9 Departments on TMS: Applied Art, Archaeology, Fine Art, Numismatics, Science and Industry, Social History, Maritime History, Ships and City Monuments and further sub-divided into Classifications, which are detailed in the Collections Development Policy. TMS runs e-museum as a backend script to enable an internet front-end (provided by the Council) which gives public internet access to selected objects in the Collections (see [www.aagm.co.uk](http://www.aagm.co.uk)). In 2013, 'ABDCC' was allocated for cataloguing civic collection objects to clearly delineate them from accessioned collections (ABDAG and ABDMS). In August 2018, staff discontinued assigning ABDAG numbers; only ABDMS numbers are now used as this aids location control and reduces the risk of duplicate numbering. A bound Collections Trust Accession Register was introduced in August 2018 for recording new additions. Records for pre-existing accessioned items will be printed to create security copies of the database and security copies are made of the bound Collections Trust Accession Register.

In addition to the Museums and Galleries Collections the service holds approximately 12,000 publications in the McBey Art Reference Library and Lloyds Register of Shipping Library.

There is an active collecting policy to maintain and enhance the standards of the existing collections. This is clearly defined in the Museums and Galleries' Collections Development Policy, revised in 2018. Additions to the Collections are made by Gift, Purchase or Bequest. Where appropriate, matching grants are sought to assist with purchases. The Service also has an acquisition budget and access to several Bequest funds. Short-term and long-term loans are also accepted.

### **Object Enquiry Service**

AAGM answers enquiries about objects. Two shared email accounts were created in mid-2018 to simplify the enquiry process for members of the public: [curators@aberdeencity.gov.uk](mailto:curators@aberdeencity.gov.uk) and [AAGMloans@aberdeencity.gov.uk](mailto:AAGMloans@aberdeencity.gov.uk). Curators assess objects, but do not give valuations. If objects require physical examination, meeting times should be arranged. When visitors bring objects to museums for assessment without prior notice, curators are sought. If none are available, Supervisors (or in their absence, Museum Assistants/ Retail Assistants) ask visitors to take away the objects but they record visitor contact details, photograph the items and send details and images to the relevant curator.

### **Object Movement and Audits**

Changes in location are notified in writing to either the Documentation Officer or the Collections Access Officer, who update the computer record. There are two audit procedures. 1, Museum displays are checked regularly throughout the day by Museum Assistants. The Museum Assistants complete their own lists of the works on display. If there are any problems these are immediately raised to the Museum Supervisor on duty for appropriate action. 2, The Lead Curator (Collections Access) and the Head of Collections undertake regular audits (see 2.0 – Location and Movement Control).

### **Stores**

When not on display, Collection objects are stored in a number of locations. Each store has its unique identifier name, and areas within each store are divided into rooms, bays, racks, shelves and cupboards in a sequence of letters and numbers, which is recorded on TMS. The stores are maintained by the Collections Access Officer and Museum Assistants. The Collections Access Officer has primary responsibility for updating locations at the stores. In his/ her absence, these locations may be updated by the Lead Curator (Collections Access) or Documentation Officer to ensure that moves are recorded in a timely manner on TMS. The Museums Manager and Supervisors provide 24 hour on-call security cover.

### **Loans In**

Loans In are processed by the Loans Officer in consultation with the relevant Lead Curator and Exhibitions Team (5.0 – Loans In). Short Term Loans In (normally for specific exhibitions) are considered to be any object taken in for a period of less than 12 months. Long Term Loans In are those borrowed for a period of time longer than 12 months. All Long Term Loans are reviewed every five years by the Loans Officer. The term Permanent Loan has no legal basis and is not accepted as a method of deposit.

### **Loans Out**

Collection objects are lent out in two ways: the Picture Loan Scheme and Loans Out (see 6.0 – Loans Out). The Picture Loan Scheme is operated by the Art Section and allows Aberdeen-based private institutions and business to borrow works of art for a set fee. Loans Out are co-ordinated by the Loans Officer in consultation with the relevant Lead Curator, Head of Collections and AAGM Manager.

## **Conservation**

Many AAGM staff are trained in undertaking preventive conservation. There are no in-house restoration conservators, and all such work is done by external conservators. These conservators must be accredited (e.g. by ICON) or considered to be fit for the work undertaken. The condition of an object is recorded when the object enters into the collection. The condition is checked again when the object is used, i.e. for display or loan. When contract conservation work is carried out, a conservation treatment report is returned with the object and kept on file by the relevant Section. Digital scans of reports are attached to the relevant TMS records and the TMS conservation records are updated.

## **Photography**

There is an active programme of Collections photography to record the Collections and to increase access and usage. The process of taking, saving and uploading photographs to TMS/ online can be viewed in the Digital Asset Management Strategy (see Appendix 1 extract).

## **Retrospective Documentation**

Several objects in the care of AAGM do not have a TMS object record. However, in some cases a record exists in card or paper form (often with an old acc. number) or as an entry in previous Accession Registers. The service intends to eradicate this backlog (see 7.0. Retrospective Documentation).

## **Deaccessioning**

Collection reviews are regularly carried out and disposals are undertaken with reference to the disposal procedure and Collections Development Policy (see 8.0 - Deaccessioning and Disposal).

## **Curatorial Care**

Heritage objects that belong to Aberdeen City Council, but are not part of the AAGM Collections, are under the curatorial care of the Service. These objects include public monuments, sculpture, paintings (inc. Provostal portraits) and assorted gifts to ACC, such as commemorative plaques and souvenirs. They are catalogued on TMS using ABDCC (CC = Civic Collection) numbers and listed as 'curatorial care' items in the credit line. Funding for their acquisition, care, display and preservation should come from central monies and not from Museums and Galleries' budgets. The Fine Art Section curates the Public Monuments and Sculpture in the city in consultation with colleagues in Housing and Environment, and the History team maintains the city's Sites and Monuments Record. The Town Sergeants and Lord Provost care for the remainder of the civic collection, with advice from AAGM. Entry forms are not used for ABDCC items entering AAGM sites, but their movement is tracked with TMS locations. New civic acquisitions are logged by the Town Sergeants team. Once a year, our Documentation Officer and a Curator assign ABDCC numbers to new acquisitions, physically label them and create TMS records.

**GDPR:** To comply with 2018 GDPR, a data retention spreadsheet was created that covered different areas of collections data e.g. TMS, Entry Forms, loans and enquiries (see [GDPR Coll Man plan](#)).

## 1.0. Object Entry, Acquisition and Accessioning

The triplicate sheet Entry Form is used for all objects that enter our sites and are left in our care, temporarily or long-term (see [Appendix 2](#)). The Entry Form covers multiple reasons for entry: identification/ comment, offer of gift/ transfer (including bequest), offer of sale, and loan. Curators should encourage potential donors to send digital images of their objects rather than leave the objects with us for assessment.

Paperwork process for objects entering our sites:

Completed **white** copies should be sent to the Documentation Officer **immediately** for storing in the Entry file, where they are retained for proof of deposit (and, where applicable, proof of return). He/ she will update the [Object Entry Spreadsheet](#) accordingly. This summarises each form to provide an overview of entries. **Pink** copies are given to depositors as receipts, and **blue** copies are initially kept with objects to aid identification then disposed of or kept by History and Art teams for their reference. Entry Forms are available in the Aberdeen Art Gallery, Aberdeen Treasure Hub and Maritime Museum offices. Entry Forms must be used in sequential order. Any forms that are mistakenly completed or otherwise voided should be returned to the Lead Curator (Collections Access).

Regardless of reason for entry, staff should ensure that **visitors do not leave objects at our sites, unless drop-off has been planned with the Collections team**. See Appendix 3 for the process that Front-Of-House staff follow if a visitor arrives at AAGM premises with one or more objects. If objects arrive in the post, an Entry Form must be sent immediately to the owner for completion.

### Returning Deposited Objects

The Entry Form includes a section at the end to record the return of objects to owners/ depositors acting on the behalf of owners e.g. for artworks whose loan to AAGM has come to an end.

Donors should be made aware of timescales. For items deposited for identification/ comment, it is the depositor's responsibility to collect the items within four weeks of the date of the Entry Form, unless a different timescale is agreed. For items deposited as potential gifts/ purchases but rejected, these items must be collected within four months of the date of that decision notification. Both timescales are printed on the reverse of the Entry Form. If items are not collected within these timescales, AAGM's governing body reserves the right to dispose of the items as it thinks fit.

1. The Curator contacts the owner of the object to inform them that the object is to be returned. Arrangements are made for the owner to collect the object or for object transportation to an agreed address. The collector/ receiver must show their **pink** copy of the Entry Form to prove they are permitted to receive the object.
2. The recipient must sign all copies of the form as this indicates that the object has been returned in a satisfactory condition and that AAGM no longer has

responsibility for the object. The **pink** copy is given to the owner so that he/ she has a record showing that the object has been returned.

3. If the recipient does not have their **pink** copy available, they are given a photocopy of the signed **white** copy of the Entry Form. However, they must provide another means of identification before the object can be returned to them and, if not the owner, they must show a signed written statement from the owner that says the recipient is acting on their behalf.
4. If the owner is in dispute over the condition of an object, these comments should be noted on the form. The owner should be given the option to take the object, in which case they must sign the amended **white** copy or leave the object with AAGM or carrier pending discussions over condition.
5. When the return is complete, the **white** copy is placed back in the Entry File.
6. If an anonymous donation is made, please refer to this manual's section on anonymous donations.

## **ACQUISITIONS**

Objects proposed for acquisition that curators would like Aberdeen City Council to own but not accession, e.g. books for reference library, items for object history files or costumes for dress up, do not need to be submitted to the Acquisition and Disposal Panel, but curators should discuss with relevant people before reaching a decision regarding whether to acquire. If an item is proposed for donation/ sale/ transfer and the curator feels that it is definitely not something that we should acquire for the accessioned collection, they should complete a proposal form and discuss with their team (History or Art, or both if appropriate) so that the team can decide whether or not the proposal should be submitted to the Acquisition and Disposal Panel. If gifts/ purchases are rejected at this early stage, the reasoning should be recorded on the proposal form, which should then be given to the Documentation Officer so that he/ she can keep a record of the proposed objects, rejection date and reasoning (but not potential donor's personal data, for GDPR reasons).

For all other objects proposed for acquisition, a curator should complete an Acquisition Proposal Form (and accompanying 'Purchase for Collections Form', if applicable) and submit it to the Acquisition and Disposal Panel (see [Appendix 4](#)) with photographs of the objects. In the case of purchases, the cost should first be discussed with the AAGM Manager to see if the acquisition is financially possible. Curators should refer to the Collections Development Policy in the Acquisition Proposal Form and state whether they feel that the objects should be acquired and accessioned. The Acquisition and Disposal Panel regularly meet, with a quorum of four required. The Panel members are the AAGM Manager, Head of Collections, City Archivist, Lead Curators and Learning Manager. The Documentation Officer attends and records decisions on a spreadsheet then passes the verdict to Curators.

See Appendix 5 for a flowchart that captures the Entry procedure.

## Arrival of New Acquisitions

### Gifts<sup>1</sup>

1. An Entry Form is completed by the curator accepting the object. The 'Offer of Gift/ Transfer' box must be ticked and the owner or depositor acting on behalf of the owner should read the terms and conditions overleaf. If they wish to continue, the owner/ depositor should sign their name in this section and complete the GDPR row below. The Entry Form may need to be posted for signing by the owner/ depositor representing owner.
2. The **Additional Agreement** section of the form must be completed by the owner/ depositor and the AAGM Manager in order to transfer title to Aberdeen City Council. The AAGM Manager may not be around at the time of form completion, so the **pink** copy should be given to the depositor as a temporary receipt and curators should send a photocopy of the **white** copy to the depositor once the final signature (AAGM Manager) has been added. Curators should send the **white** copy to the Documentation Officer **immediately** so that he can seek the AAGM Manager signature and create a corresponding record in the [Object Entry Spreadsheet](#). The **blue** copy should initially be kept with the objects to aid identification and cataloguing. After that point, **blue** copies can be disposed of or kept by History and Art teams for their reference. The fully signed **white** copies should be sent to the Documentation Officer for storing in the Entry file at Aberdeen Treasure Hub, where they will be retained for proof of deposit.

We cannot acquire items if donors do not sign Entry Forms. If the form is posted to a donor but not returned to us, the Curator should send a reminder letter stating that the signed paperwork has to be returned in order for us to acquire items. If the items are physically in our care, the letter should also state that if we do not receive a response within four months from the reminder being sent, AAGM's governing body reserves the right to dispose of the items as it thinks fit after that four month period. Proof of postage must be kept for this reminder letter.

3. Once all signatures are obtained, the Documentation Officer will assign the Accession Number (or range) to the curator and create the entry/ entries in the bound Accession Register. The Accession Number should be recorded on the **white** Entry Form.
4. The Curator must send a thank you letter, a fully signed copy and, where applicable, a copyright agreement to the donor. See Appendix 6 for an example of the acknowledgement letter, and Appendix 7 for the copyright agreement. Both the thank you letter and copyright agreement include sections where donors record credit line wording so these should be completed and returned to AAGM. A stamped addressed envelope will be provided for the return of this copy. If the credit line wording is not advised, title will be recorded as it appears on the Entry Form.

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<sup>1</sup> See 'Bequests' section below for further details on the bequest procedure.

5. If objects are offered to AAGM but declined, the Curator will write to the potential donor, stating the reasons for the refusal and suggesting other museums that may be interested.
6. The curators (Art /History) will arrange object marking and the entry of the mandatory fields onto TMS and will ensure that the Entry Form number is added to TMS as an Alternate Number. Gifts (including bequests) and purchases must be added to TMS within 10 working days of their ownership being transferred to Aberdeen City Council.
7. Lead Curators must ensure that all objects and works of art are provided with a valuation when they are accessioned into the collection. Curators must check the valuations on a regular basis and update where required.
8. The Documentation Officer will undertake a monthly sequential check of **white** copy Entry Forms and identify gaps to the relevant member of staff. The Lead Curator (Collections Access) will undertake random checks of gifts on TMS to confirm that Entry Forms are on file.

#### **Purchases (once approved)**

1. The Lead Curator (Art /History) identifies sources of funding for the purchase and makes the necessary grant applications. All grant applications must be approved by the AAGM.
2. The Purchase Order must be raised by the Museum Support Manager prior to authorisation by the AAGM Manager, and the process must follow current financial practice.
3. Once a grant is confirmed, the grant offer must be accepted by the AAGM Manager. The grants are claimed after the purchase has been made. Grant claims are authorised in accordance with funding bodies' procedures; this is normally the AAGM Manager.
4. The Lead Curator (Art /History) will arrange object marking and entry of mandatory fields onto TMS.
5. All purchase orders, grant forms, remittance advice and invoices must be passed to Museum Support for filing.

#### **Bequests (gifts)**

1. In some instances the future donor may notify AAGM of their intention to leave a legacy. In such cases the AAGM Manager should be contacted for initial opinion and response. The Acquisition & Disposal Panel will also consider the offer. If the object/work of art does not meet the parameters of the Collections Development Policy, staff should recommend alternative options for the legacy.
2. Objects offered to AAGM as bequests will not normally be accepted if they are subject to any restrictive covenant or special conditions, such as that they be

displayed in a particular way. In exceptional circumstances an item may be accepted if Lead Curators advise that it is of over-riding importance. A general exception will be deemed to exist in respect of restrictive covenants or conditions intended only to assure the permanent protection of the item concerned in the Museum's collections, such as restrictions placed upon any legal powers of disposal that AAGM may have. Under such circumstances, the Lead Curator may reasonably recommend the acceptance of the bequest in question.

3. If an offer of a future bequest is accepted during the lifetime of the owner, an 'Acceptance of Bequest' letter will be sent by the AAGM Manager and all appropriate documentation kept on file (see Appendix 8).
4. Once a bequest is offered through the executors of the Will and approved, an Entry Form is completed by the member of staff accepting the proposed Legacy. The procedure for Gifts then applies, with the executor of the Will and the AAGM Manager signing the Additional Agreement section on the Entry Form. It is essential to establish that the executor has the legal right to act on behalf of the Testator.
5. Objects bequeathed will not normally be **disposed** of without prior consultation with the executor or the Testator's families within the first generation and wherever possible their approval should be obtained to the course of action proposed. This is, however, a matter of courtesy rather than a legal requirement. The Lead Curator will be entitled to waive this requirement where all reasonable efforts to trace the executor or family member have failed and where no details of the Testator exist.

### **Bequest notes - Definitions**

There are several methods of transferring properties under the terms of a Will through bequests:

- A **specific bequest** directs that a specific item or items be given to a beneficiary, for example a work of art or an historic object.
- A **residuary bequest** directs that a beneficiary receive all that remains in an estate after payment of funeral costs, debts, taxes, administration and probate costs, and specific and general bequests have been made.
- A **contingent beneficiary** may be named in the Will to receive bequests intended for the primary beneficiary in the event the latter dies first. If a beneficiary of the Will predeceases the Testator, that bequest will be void and the property will pass to the residuary beneficiary. If the residuary beneficiary has not survived, the property may pass under the intestacy laws.

A valid **Will** is a legal, binding document that can help guarantee that the donor's objectives at death (the legacy) will be honoured. A Will is a document written and executed in accordance with formalities prescribed by law.

### **Advice from Museums Galleries Scotland**

"One obvious way by which Friends [of the Art Gallery & Museums] can substantially increase their normal giving is through legacies. The disadvantage with legacies can



sometimes be the conditions imposed by the Testator. With *Friends* it should be easier to ensure a relatively straightforward bequest as they will understand the benefits of having money for general expenditure. There are also tax advantages in donating through a bequest (see *Tax Effective Ways of Giving* – SMC Factsheet). Residuary legacies, where a charity inherits all that is left after the pecuniary legacies and specific bequests have been made, are on average ten times the value of specified cash bequests. And do not forget living beneficiaries, and indeed anyone who has had a windfall. Once again it is better to make the approach through someone who is a friend, acquaintance or part of a peer group.”

### **Transfers**

1. All proposals for transfers should be written on Acquisition Proposal Forms and submitted to the Acquisition and Disposal Panel for a decision.
2. Objects can enter the Collections from a source within Aberdeen City Council and these are internal transfers rather than gifts. In such situations, the transfer of an object into the Collections must be recorded on an Entry Form in the ‘Offer of Gift/ Transfer’ section, and the department from where it came must be recorded, along with any background information.
3. Objects disposed of by other museums and transferred to AAGM should also be recorded this way.
4. Once accessioned, the object(s) may not be transferred out of the Collections again, unless under circumstances defined in this Manual’s section on Deaccessioning and Disposal.

### **Accessioning**

1. Acquisitions for the Collections are assigned unique accession numbers, using the ABDMS prefix followed by a running number.
2. The Documentation Officer allocates accession numbers to Curators and maintains a spreadsheet to monitor these assignments.
3. Once accession numbers have been linked to objects, Curators must inform the Documentation Officer so that he/ she can create an entry in the bound Accession Register.

### **Copyright**

If possible at the time of entry into the Collections efforts should be made to establish who holds the copyright on the object. If this is unknown, the name of the artist, maker, photographer or company that produced the object must be recorded. If contact details are known, a copyright letter will be sent to the copyright holder to gain permission to photograph and reproduce the object for a variety of purposes.

### **Anonymous donations**

No anonymous donations will be accepted as we require signatures to confirm transfer of ownership. In the event of an anonymous donation arriving (e.g. in post), an Entry Form should be created in order to have a record and it should be updated if the donor makes contact. Due diligence should be undertaken to find the owner

and this effort should be recorded on the Entry Form. Any item left in suspicious circumstances will be reported to the Police and the statutory procedures for lost or abandoned property followed. There is a possibility with anonymous donations that the donor can come forward and identify themselves. For this reason, and the fact that we cannot contact them to give them deadlines for response/ collection, we will retain items for one year after the donation date. Once that period has expired, AAGM's governing body reserves the right to dispose of the items as it thinks fit. Our website mentions that we cannot accept anonymous donations.

**Statutory procedures for lost or abandoned property**

The advice received from Aberdeen City Council Legal and Democratic Services is that in the terms of the Civic Government (Scotland) Act any property appearing to be lost or abandoned (where the owner or his/her representative cannot be contacted) should be reported to the Police and either given to them or kept safely. The Police should be given a description of the property and information as to where it was found. The Police are then responsible for making arrangements to follow up the owner. If the property is unclaimed at the end of a period of two months, the Police may either offer the property to the finder, or sell or dispose of it.

## 2.0 Location and Movement control

### Object Movement Form Procedure

**This procedure applies to movement of any Collections object where the object will be at a changed location for more than one working day. This includes moving objects within stores or for photography.**

TMS generates Object Movement Forms (OMFs). From the early 2000s to 2019, these forms were printed but a new digital OMF process was introduced in 2019 with the view to gradually replacing physical with digital (initially just using digital for small moves).

The following members of staff can move Collections and also authorise others to undertake planned/ routine Collection object moves:

AAGM Manager

Any member of the Collections team

Any officer authorised by the AAGM Manager

Other staff seeking to move Collections should get in contact with the Collections team to gain authorisation and discuss further (e.g. say how the move will be organised). The Exhibitions Team has been trained in generating TMS packages and paper OMFs and how to complete the OMFs. This means they can undertake these tasks if required and if they are authorised by a member of the Collections Team to move the items and use them for the pre-agreed reason. On an OMF, 'Move Organised by' should be the person who authorises the move, and 'Move Completed by' can be anyone providing they have permission and they are appropriately trained.

The physical form/ email with digital OMF must be quickly passed to the appropriate member of staff for updating on TMS (see below for more details). Defaulters will be reported to the AAGM Manager and a copy of the incorrectly completed form/ OMF email will also be forwarded to the Defaulter. Only the following members of staff can update locations on the computer:

Lead Curator (Collections Access)

Documentation Officer

Collections Access Officer

In the event of emergencies, any person taking responsibility for the emergency response is temporarily authorised to initiate Collection moves until the Emergency Recover Plan tree is activated.

### Printed OMF

1. An authorised member of staff raises an OMF (see [Appendix 9](#)), completing all known details. The 'Accession Number' must state either ABDMS or ABDAG. 'Date Move Required by' must be completed. An Object Package should be created on TMS by the member of staff organising the move of groups of objects. The exact name of the package should be on the OMF.

2. When an object package has been created the person organising the move should print out the package from TMS or send an email naming the package and the date the move is required by so that the person undertaking the move has the OMF and completes the move in time. Often, the OMF creator and object mover will be the same person.
3. Either the OMF creator or staff who complete the move should fill in the 'Moved To' section (e.g. record new storage location or temporary exhibition room) and sign the form when the move is completed.
4. For objects entering stores or moving within stores, the OMF should be sent to the Collections Access Officer for location updating on TMS. OMFs for all other moves should be sent to the Documentation Officer for location updates. The form must be sent **within 2 working days after the move**.
5. TMS is to be updated within 10 working days of receipt of an OMF.
6. All completed and updated forms are filed in Aberdeen Treasure Hub office and kept for two years.

### **Digital OMF**

The Documentation Officer has produced a detailed document entitled 'TMS Guidelines – Object Movement Forms (paperless)'. See Appendix 10.

### **Additional Details**

Information such as Exhibition Titles, borrowing institutions and dates can be entered on the space at the bottom of the Object Movement Form. This information will be entered into the relevant fields of the computer record.

All information on the Form must be present and correct; all dates and signatures required must be on the Form prior to the Collections Access Officer or Documentation Officer receiving it. Exact locations are required, and only the Location Fields shown on TMS are to be used.

### **Audits**

**The purpose of the audits is to ensure the accuracy and maintenance of object information.**

1. The following monthly audits are undertaken:
  - 6 items valued at £10,000 or over. A random selection is made by the Chief Officer of City Growth and checked by the Head of Collections.
  - A random sample of 300 items from entire collection every six months, carried out by the Lead Curator (Collections Access). This is usually conducted as 50 items a month. Random samples are selected as either TMS to object or object to TMS. TMS to object checks are generated by the Lead Curator (Collections Access) from the computerised list. Object to TMS are selected by the Lead Curator (Collections Access).

2. The audit will ensure that the object is at its recorded location and clearly marked or labelled with the correct accession number.
  - If the object is not at its recorded location, its current location is noted or the current location is recorded as **Not Found**.
  - Object marking includes attached labels, labelled boxes and display labels. If the object appears unmarked this is noted.
  - The object is also checked for accuracy of description on TMS.
3. The results of the audits, including discrepancies, are circulated to the Lead Curator (Art/History), the Lead Curator (Collections Access) and the Collections Access Officer.
4. Lead Curators (Art/History) are responsible for resolving the discrepancies and reporting any necessary changes or corrections to the Lead Curator (Collections Access) within **10** working days. The Lead Curator (Collections Access), or Collections Access Officer, will make the appropriate amendments on TMS and report the results to the AAGM Manager.
5. If problems are highlighted, some of the following action may need to be taken:
  - Inventory of an entire area, if there are a large percentage of objects not at their recorded locations
  - Review of object movement procedures, if objects have been moved and the location has not been updated.

### 3.0 Cataloguing

The Mandatory Fields on TMS are:

Department

Object Number

*either* Title or Object Name

Brief Description

Current Location

Value

Full Acquisition Details

Cataloguer details (name and date)

For objects that have been purchased, the purchase price should also be recorded on TMS (this may be different to the insurance value). Funding sources e.g. NFA and their financial contribution must be recorded, as should any credit line wording that they supply.

#### Labeling and Marking

Objects should be marked unobtrusively in a permanent manner with their Accession Number (including their part number reference where appropriate). The method of marking is dependent on the type of material. Generally, objects should be marked using B72 and permanent archival ink, unless they are paper objects, in which case they should be marked with pencil. For certain objects it may be more appropriate to attach a label rather than directly mark the object. Large labels, with the Accession Number and simple name may also be attached to objects to ease identification in storage.

For further guidelines see Spectrum Factsheet *Labeling and Marking Museum Objects* and

[..\..\..\COLLECTIONS\\_CARE\Guidance\ObjectMarking\2018AgreedStandards-MarkingLabelling.docx](..\..\..\COLLECTIONS_CARE\Guidance\ObjectMarking\2018AgreedStandards-MarkingLabelling.docx).

No object should be given a home location without it being marked or labeled with its Accession Number.

## 4.0 Object Exit

The Object Exit spreadsheet and Exit Form are used for all objects that leave AAGM sites, including non-Collection items (such as mannequins). The spreadsheet is used to summarise all exits for quick reference purposes. The Exit Form (see Appendix 11) covers several reasons for exit, including:

- Loan (e.g. to an exhibition in London)
- Conservation
- Transfer (disposal)
- Destruction (disposal)

For loans of AAGM objects, the Exit Form asks the recipient of the object(s) to undertake the same care and precautions for the safe custody of these object(s) as would be applied if they remained within the museums' care. The form includes a section for disposal that records the transfer of title/ ownership from Aberdeen City Council to the new recipient.

The Exit Form should be signed and dated by the recipient, remover (if different) and museum representative. In the event of transfer of title, the new owner must sign the form. When works return from loan or conservation treatment, the 'Returned Item(s)' section at the end of the form must be signed by the AAGM receiver, and a copy should be given/ sent to the borrower as receipt. If an item leaves our care for disposal by destruction, the transfer of title sections on the Exit Form do not need to be completed as ownership will become terminated. However, any carriers/ recipients should still sign the Exit Form to acknowledge receipt as this helps provide evidence that the item has been removed.

The triplicate system works as follows:

### Collection by RECIPIENT

When the recipient is collecting the item(s) themselves:

- Ask the recipient to sign the form. File the **white** copy in the 'EXIT' file and give the **pink** copy to the **recipient** as their record of the transaction. The **blue** copy should be filed as follows:
  - FOR LOANS – filed in the EXIT file until the return of the item(s).
  - FOR DISPOSALS – filed in the OBJECT HISTORY file (where appropriate).

When returning the item(s) to AAGM:

- The **recipient** should bring their copy of the form with them.
- The **AAGM representative** should sign all 3 form sheets
  - **white** – to be filed in the EXIT file.
  - **pink** – to be retained by the **recipient** as proof of return.
  - **blue** – to be filed in the OBJECT HISTORY file (where appropriate).

### Collection by CARRIER

When a carrier is collecting the item(s):

- Ask the carrier to sign the form. File the **white** copy in the 'EXIT' file and give both **pink** and **blue** copies to the **carrier**. These copies should accompany the item(s) for signature by the **recipient**.
- On taking delivery of an item(s) the **recipient** should:
  - sign the **pink** copy and retain it.
  - sign the **blue** copy and return it to AAGM within 5 working days (for the EXIT file).

When returning the item(s) to the museum:

- The **recipient** should return the item(s) with their **pink** copy of the form.
- The **AAGM representative** should sign all 3 versions of the form
  - **white** – to be filed in the EXIT file.
  - **pink** – to be retained by the **recipient** as proof of return.
  - **blue** – to be filed in the OBJECT HISTORY file (where appropriate).



## 5.0 Loans In

**Loans to the Collections are accepted for specific purposes and for defined periods of time.**

**The Loans Officer handles incoming loans in discussion with the Exhibitions team and Curators.**

### Short Term Loans In

1. A Short Term Loan In (normally for specific exhibitions) is any object borrowed by AAGM for a period of less than 12 months. Long Term Loans In are those borrowed for a period of time longer than 12 months. The different categories of Short Term Loans in are; Loans in from AAGM, organisations and private individuals; Loans in from Community Groups and Touring exhibitions. All of these are dealt with by the Loans Officer excluding Touring exhibitions. These are administered by Exhibitions with the exception of their documentation on TMS which is undertaken by the Loans Officer. A breakdown of responsibilities per loan can be viewed [HERE](#).
2. Curators seeking incoming loans send appropriate details to the Loans Officer: exhibition title, lending institution, object/s accession number, title, maker and date and supporting statement clearly outlining why we want to borrow the object/s within the context of the exhibition. The curator should supply this information ideally 9 months prior to the exhibition opening date. The Loans Officer will then set up a 'Loans In' cover sheet and create loan numbers on TMS and appropriate folders in the shared drive and physical file. The Loans Officer assigns the prefix 'L' to each Loan Package (e.g. one 'L' number for a package of 10 incoming works from one source for an exhibition).
3. The 'Loan In' cover sheet is sent to the curator's line manager and Head of Public Programmes for approval. If approved, the Loans Officer drafts an initial request letter to the potential lender, which is then given to the Art Gallery & Museums Manager for approval, signing and sending off.
4. The Loans Officer may be required to complete a UKRG Facilities Report, in collaboration with appropriate colleagues, before a loan from another Museum may proceed.
5. If an 'In Principle' agreement is formed, loan agreements are signed by the Art Gallery & Museums Manager and the lender (Appendix 12a). The AAGM loan agreement is sent to the lender if they cannot provide their own form. The 'Community Group' loan in agreement (Appendix 12b) will be used for members of the community that loan items and exhibit them as a group. In these circumstances there will be one authorised signatory for the group. In most instances this will be the person in charge of the group but if this is unclear then members of the group can sign an email template confirming they authorise a particular person to sign on their behalf. (Appendix 13)

6. Insurance cover is requested by the Loans Officer from the Aberdeen City Council insurance department and a certificate sent to the lender before the loan is released.
7. Upon arrival, each individual incoming item is assigned an 'X' number by the Loans Officer. Community Group loans and Touring exhibitions will be assigned a loan module on TMS and a spreadsheet of loans attached to this.
8. In some instances the loan may be deposited on site prior to forming a Loan Agreement in order for its suitability to be assessed. In such cases, the arrival should be recorded first on an Entry Form ('Other' category). Once the loan status is confirmed, the Loans Officer will issue the Loan Agreement and mark the item as a loan as well as recording the loan number on the Entry Form.
9. The Loans Officer arranges all necessary transportation and insurance and generates the necessary Entry Form. The curator in charge of the exhibition will discuss display plans with the Exhibitions Manager and Loans Officer. These will then be communicated with the Lender.
10. The Curator (Art /History) will carry out a Condition Check when the loan is deposited. The Check records any damage to the object and areas of concern. The Condition Check is also used to record any changes to the condition during the period of the Loan. A final Condition Check is conducted by the Curator (Art /History) immediately prior to the return of the object to the lender.
11. The Loans Officer is responsible for maintaining all files related to the loan. If a Short Term Loan In is extended and becomes a Long Term Loan In, the Loans Officer will issue the appropriate agreement, following the Long Term Loan In procedure.
12. The Lead Curator (Collections Access) /Loans Officer will conduct regular checks to ensure that Short Term Loans In are returned within 12 months.
13. If a Short Term Loan In becomes acquired by AAGM, the relevant curator will issue a Transfer of Title Letter to the lender. The Loans Officer will update the loans record.
14. If additional tour venues are added to an exhibition organised by Museums and Galleries, new Loan Agreements will be signed for each new venue.

### **Long Term Loans In**

1. A Long Term Loan In is any object borrowed by AAGM for a set period of time that is longer than 1 year). These loans are only accepted in exceptional circumstances to enhance the permanent Collections and are considered with reference to the Collections Development Policy. Long Term Loans In will not be accepted if there are restrictive conditions attached to the loan, unless these are for the benefit of the object.

2. The procedures for short and long term incoming loans are the same. The Loan Agreement (whether supplied by the lender or by AAGM) should include the General Conditions listed below:
  - A fixed time period; for long term loans this is usually between 3-5 years.
  - A termination period (usually 3 months) for either party to give formal written notice to terminate the loan before the conclusion of the time stated in the Loan Agreement.
  - Agreed Credit Line for the object on TMS and for labelling and display purposes (e.g. 'On Loan from a Private Collection').
  - Insurance valuation.
  - An agreement to cover related costs, such as how the object will be transported to and from the Museum, packing, storage and conservation costs.
  - Any specific restrictions stipulated by the lender, such as working machinery not to be used or the required environmental conditions for display.
3. The Lead Curator (Collections Access) /Loans Officer will conduct regular checks to ensure that Long Loans are reviewed and arrangements made for their return at least three months before the conclusion of the loan.
4. If a Long Term Loan In is acquired by AAGM, the Lead Curator of the collection will issue an Entry Form in order to transfer title. This will be a separate Entry Form to the initial loan Entry Form in order to avoid confusion.
5. The Loans Officer will retain all loan agreements for a period of three years following the return of the object. Entry Forms will be retained indefinitely as evidence of the return should this be queried in the future, and the records will be kept on TMS. All other loan correspondence will be deleted following the close of the loan in line with GDPR guidelines [GDPR Coll Man plan](#).

### **General Conditions**

1. All Long-Term Loan objects must be catalogued using 'X' numbers. A basic record is added by the Loans Officer and then further populated by the relevant curator. Any object marking is agreed with the Lender. The computer catalogue record on TMS is retained even after the return of the object.
2. Aberdeen City Council will arrange adequate insurance or indemnity cover for the loan objects. The lender can provide insurance valuations. If the Museum arranges a valuation this figure remains confidential in line with the Museum policy on not giving out valuations on any object. Loans from other Museums may be covered by the Government Indemnity Scheme.
3. The Museum may photograph loan objects for documentation purposes.
4. The lender must inform the Museum of any change of details, contact addresses and ownership.

5. The Museum will inform the lender of any change in the condition of the object. The Museum will not undertake remedial conservation work without the prior approval of the lender.
6. The Museum will not lend the object to a third party without the prior approval of the lender. If the lender wishes to loan the object to another institution, three months' written notice must be given.
7. If a lender has changed address without notification, the Museum will take all reasonable steps to trace the lender. If the lender is untraceable a due diligence judgment can be made to establish what appropriate efforts are required to reconcile the loan before stopping. However, if the Museum is unable to retain the object(s) the statutory procedures for lost or abandoned property will be actioned.

## 6.0 Loans Out

1. Loans Out from AAGM Collections are for specific periods of time and for defined purposes, such as a temporary exhibition.
2. Requests to borrow should be received at least six months in advance for loans within the UK and nine months in advance for International loans.
3. When a request for a loan is received, the details are sent to the Loans Officer, who sets up a 'Loans Out' cover sheet then creates loan numbers on TMS and appropriate folders in the shared drive and physical file. The Loans Officer assigns a prefix to each Loan Package, determined by the location of the borrowing organisation e.g. UK 212.15, Euro 60.15.
4. The Loans Officer passes the details and cover sheet to the Lead Curator (Art/History), who makes recommendations for acceptance or refusal to the Art Gallery & Museums Manager. The reasons for the request, the condition of the object and the available staff resources will be taken into consideration. Borrowers who are unable to meet basic environmental and security standards usually will be refused.
5. If the Request is refused the Loans Officer arranges for a refusal letter to be sent.
6. If a request is agreed in principle, a short letter of acknowledgement will be sent outlining possible costs. If it has not been sent already the Loans Officer will send the borrower a copy of our [Loans Policy](#)
7. An Aberdeen Art Gallery & Museums Loan Agreement is generated by the Loans Officer for the borrower (Appendix 14). The Agreement includes the exhibition title, date and venue or, if more appropriate, the purpose of the Loan. If the exhibition is to tour, details of touring venues and dates are also included. The Agreement also lists the title of the object(s) requested and current insurance valuation(s), which are provided by the Lead Curator (Art /History).
8. The Agreement also sets out the Conditions of Loan, including the costs that are the responsibility of the Borrower and the requirement to provide proof of insurance.
9. Two copies of the Loan Agreement are signed by the Art Gallery & Museums Manager and sent to the Borrower, who signs and returns one copy, retaining the other. The loan will not proceed until the Borrower returns the Loan Agreement.
10. The relevant Curator (Art /History) arranges a conservation check and any appropriate conservation work. A detailed Condition Report is compiled by the Loans Officer and completed by the Curator (Art /History), with the designated courier, prior to the work leaving the Museum. A copy is retained in the Museum and the original accompanies the work to the loan venue(s) where it is approved by the Borrower and Courier (if loan accompanied). The original remains with the Borrower and a copy kept on file by the Loans Officer.

11. An Exit Form is prepared by the Loans Officer in advance of the move. Transit companies should sign the triplicate sheet then take pink and blue copies to the Borrower. The Borrower should sign to acknowledge delivery, keep the pink copy as their receipt and post the blue copy to the Loans Officer within 5 days. At the end of the loan, the pink copy should be sent alongside the items so that AAGM can record on all 3 copies that the items have been returned. The Loans Officer then sends the fully signed pink copy to the Borrower for their records. Further information about this process can be seen on the reverse of the Exit Form.
12. The Loans Officer assists the Borrower, the Borrower's Agent and shipping companies with all transport arrangements, including the transportation of work(s) to and from the Conservator. The Loans Officer creates invoices, which are then sent to the Borrower via the Museum Support. The Officer also orders crates, if required.
13. Some loans require a Courier, who is selected by the Art Gallery & Museums Manager in discussion with the Loans Officer from a list of designated trained couriers, taking into account any special requirements or conditions pertaining to a particular work. These may include fragility of the work, value of the work both in terms of monetary and cultural value or difficulty of transit/installation. The Loans Officer ensures that the Courier's travel arrangements are satisfactory.
14. The Loans Officer creates a 'courier pack' which consists of the agent's itinerary, additional information relating to transit and install, tickets, maps, exit forms and condition reports. The Loans Officer will arrange a time to go through the pack and itinerary with the courier prior to travel.
15. The Loans Officer liaises with the Borrower for the duration of the Loan, consulting with the Lead Curator and the Art Gallery & Museums Manager if problems arise.

### **Courier Responsibilities**

- To condition check the work before and after transportation.
- To supervise the crating and uncrating of the work.
- To supervise the loading and unloading of crated works wherever possible and to ensure that the crate is safely and securely stowed during transit.
- To accompany the work during all stages of transit, wherever possible (if this has been agreed, sometimes couriers will install only or only travel with the work for certain legs of the journey)
- To act as liaison between the Borrower and Aberdeen Art Gallery & Museums during the assignment and to seek approval for any special requests, for example unglazing a work.
- To supervise the unpacking of the work at its destination and after condition checking to supervise the hanging or placing of the work.
- To stop the Loan, in consultation with the Lead Curator or Art Gallery & Museums Manager, if the work appears to be at risk.
- To double check all travel documents and insurance documents.
- To produce a report at the end of the assignment for the Loans File.

- To ensure that all condition reports, receipts and other relevant paperwork are returned to the Loans Officer.

**Picture Loan Scheme (2020 – process is being revised)**

The Picture Loan Scheme (PLS) is operated by the Fine Art Section (see Appendix 15). Under the scheme, PLS clients borrow works of art for display in either other ACC venues or private company business premises. There is a limited number of works of art that can be out on loan on the PLS at any one time. The Lead Curator (Art) may delegate responsibility for the scheme to a Curator within the Fine Art Section.

1. The Lead Curator (Art) sends out an application form, sample copy of the terms & conditions and a covering letter, explaining the charges and insurance requirements.
2. The Lead Curator (Art) makes an appointment to visit the premises and meet the client, for the following purposes:
  - a. Assess suitability of premises
  - b. Take measurements of suitable wall spaces
  - c. Discuss with client the brief and select possible pictures from a file of photographs
  - d. Discuss the terms and conditions of the loan with the client
3. Where the short-list of pictures is drawn from outwith the approved PLS file, this must be done in consultation with the Lead Curator (Art).
4. If required, the Lead Curator (Art) arranges an appointment with the client to view a short-list of works of art.
5. The Lead Curator (Art) ensures that the selected pictures are in a fit state to be lent.
6. The Lead Curator (Art) reviews the insurance figures of the works to be loaned and advises the client of these, so that insurance can be put in place. The Lead Curator (Art) updates the insurance figures on TMS.
7. The Lead Curator (Art) arranges a date for installation suitable for the client and Museum Assistants.
8. The Lead Curator (Art) gives an Object Movement Form to the Supervisors and (if applicable) the Reserve Collection Supervisor, instructing the forthcoming movement of the objects.
9. The Lead Curator (Art) draws up a Picture Loan Scheme loan contract, to be signed by the client immediately upon installation.
10. The Supervisor may wish to carry out a technical site visit prior to installation.
11. Installation:

- a. The Lead Curator (Art) condition checks each loan item after transit
  - b. The Museum Assistants install works and secure with mirror plates
  - c. Where appropriate, the Museum Assistants install plaque or label indicating that works are on loan from AAGM.
  - d. The client signs, dates and witnesses the PLS loan form, keeping one copy and giving the other to the Lead Curator (Art) for the AAGM records
  - e. The client produces a specific insurance document covering the loans (preferably 'All Risks' or, at a minimum, 'theft and accidental damage') for AAGM records.
12. The Lead Curator (Art) logs the new loan in the PLS 'works out' file - blue top sheet, signed loan form & object records.
13. The Lead Curator (Art) raises the invoice (subsequently generated annually by the Art Gallery Main Office).
14. The Lead Curator (Collections Access) files the insurance document in the appropriate place.
15. The Lead Curator passes the completed Object Movement Form to the Lead Curator (Collections Access) / Documentation Officer, the latter updates location and notes the loan in Picture Loan Scheme window on TMS.
16. The Lead Curator (Art) updates the condition of the works on TMS.
17. The Lead Curator (Art) condition checks works on loan annually.
18. The Lead Curator (Collections Access) obtains from the client written proof of adequate insurance for the works on loan, annually.



## 7.0 Documentation Planning

The Art Gallery & Museums' documentation plan is revised annually. This plan identifies inventorying, reconciliation and cataloguing backlog, with timeframes for achieving each of those retrospective documentation stages.

Ongoing work takes places across the section to enhance TMS catalogue records e.g. by adding further provenance, exhibition history, publication details, revised valuations and keywords, and using the events modules to better capture use of the collections. As well as addressing retrospective concerns, the AAGM Documentation Plan identifies specific collections information improvement tasks for the year ahead, including collection reviews and 'quick wins'.

Curators provides the AAGM Manager (via Museum Support) with a monthly report on all new records added to TMS, including backlog entries.

## 8.0 Deaccessioning and Disposal of an Object

**This procedure applies when AAGM no longer wishes to keep an object, with reference to the Collections Development Policy. Deaccessioning is the removal of the object from the AAGM Accession records. Disposal is the physical process of removing the object from the permanent collection and from Aberdeen City Council's care.**

1. The Curator identifies the object for disposal, undertakes initial provenance investigation and completes a 'Disposal Proposal Form' (see Appendix 16) before passing the form to the Lead Curator (Collections Access) and Documentation Officer for initial processing. There should be one Disposal Proposal Form per donor, or if that is not possible, forms should be grouped by reason for disposal.
2. The Documentation Officer creates a file including all Accession information on the object and the Lead Curator (Collections Access) establishes that the museum is legally entitled to dispose of it. The records are updated to include a current description, condition report and photographs.
3. If appropriate, other AAGM Sections are notified by the Lead Curator (Collections Access) of the intended disposal as the object may be transferred to another Section if any interest is expressed. Deaccessioning (with approval of the Acquisition and Disposal Panel) must take place prior to the object being transferred to another section.
4. The disposal proposal is assessed by the Acquisition & Disposal Panel. Disposals are required to be approved at several levels before disposal can proceed: Acquisition & Disposal Panel, AAGM (member of A&D panel), Chief Officer of City Growth.
5. Once the disposal has been approved, all reasonable attempts will be made to notify the donor or executors of the donor and to ensure the object is transferred to another institution. Preference will always be given to an Accredited Museum, either by:
  - 5.1. Agreement with an individual museum or other public institution to accept the object.
  - 5.2. Advertisement in the MA's Museums Journal or other appropriate professional publication for a minimum of 3 months. All institutions expressing an interest will be informed of other offers for the object. If necessary independent arbitration can be sought from the Museums Galleries Scotland.
6. For objects purchased with the assistance of grant-aid, the grant giving body will be notified so that any relevant conditions attached to the original grant may be fulfilled.
7. When another institution has agreed in writing to accept the selected object, arrangements are made for the transfer.

8. If an object has severely deteriorated or is seriously damaged, it may be deaccessioned and destroyed without offering it to another institution. Records are kept in the normal manner for disposals.
9. The Accession Number is removed from the object.
10. The Accepting institution is provided with all relevant Accession information on the selected object. The Accepting institution must sign the transfer of title section in the Exit Form, stating that they accept possession of and title to the object.
11. If no institution shows interest in the object, AAGM will dispose of the object by other means. Other means of disposal include return to the original donor, sale or destruction.
12. The Lead Curator (Art /History) sends an Object Movement Form to the Documentation Officer who amends the copy of the accession record to state that the object has been deaccessioned, the method of disposal, the date of disposal and the name of the Lead Curator. This information is also entered onto the computer record; the record is not deleted. The Lead Curator (Collections Access) keeps a copy of all correspondence and the accession record in a disposal file.
13. If an object is to be offered for sale, an independent valuation will be sought. Any money accrued by the disposal will be used to improve the Collections.

### **Notes**

For further guidance refer to Spectrum advice on Deaccession and Disposal and the Museums Association Code of Ethics. For further advice or assistance contact Museums Galleries Scotland.

## 9.0 Inventory

In order to meet Spectrum and Accreditation requirements, the core inventory information we need for each object (or group of objects) is:

- a unique object number,
- an object name,
- the number of objects (in a group),
- a brief description,
- current location,
- provenance for items owned by us,
- ownership details for Loans In,
- recorder
- and recording date.

If this information isn't available on our database then inventories are undertaken to collect the data.

Our inventories begin with systematically recording core information about a selection of objects, then investigating primary resources (old accession registers, thank you letters etc) to gather missing information, and reconciling these findings with the inventory to resolve discrepancies and enhance records. Inventories should be created digitally rather than on paper to aid checks and accessibility and to save resources.

We have a 'Temporary Numbers Spreadsheet' to create records for objects which do not have accompanying ABDMS/ ABDAG accession numbers, and the Documentation Officer regularly imports these records onto TMS to aid location control and further enhancements to the information. Labels showing the Temporary Numbers are attached to the objects. If such objects have other numbers e.g. disused accession numbers, these are recorded on the spreadsheet. In several cases, it should be possible to match Temp. No. objects with their accession numbers after checking primary sources, particularly if alternative numbers or donor names are visible on the objects. The 'Temporary Numbers Spreadsheet' also has a tab for recording objects with ABDMS/ ABDAG numbers that for some reason do not appear on our TMS database.

If the identity of an object is still not known after checking primary resources, we will decide as to whether the item should be accessioned or disposed, guided by the Collections Development Policy and Disposal Procedure.

If accessioned, the accession method will say 'found un-accessioned in the stores'.

## 10.0 Damage

Collection objects may show signs of historical damage e.g. an old rip. Curators should record these problems in the TMS conservation fields to avoid future confusion when assessing for fresh damage and to aid monitoring of the damaged area.

1. If new signs of damage are seen, the person causing damage/ discovering damage must fill in the Damage Form within one working day. There are printed versions of this form at all AAGM sites, and a digital version can be seen here: [Template Damage Report](#).
2. This person should send the form and ideally photographs of the damage to the relevant curator as soon as possible and notify Museum & Gallery Manager.
3. The curator will assess the damage, take photographs (if none already taken) and decide the follow up action, if any. Photographs should be stored in the Damage Reports folder: [Folder for Damage Photographs](#)
4. If the damage is severe and it is felt that an insurance claim should be made, the curator should notify the Lead Curator (Collections Access), who will liaise with the Aberdeen City and Shire Insurance Officer.
5. The curator should record their assessment and decisions on the form and in the TMS conservation fields within 5 working days of the incident. The 'Damage Report' drop-down option in the 'Activity Type' field should be used. The curator should scan the form (save here: [TMS Damage Reports Folder](#)) and add it to the TMS record. Once attached to TMS, the physical form can be securely destroyed.
6. Finally, the curator must create an entry on the Damage Report spreadsheet: [Damage Report Spreadsheet](#). This spreadsheet is used for insurance reports and FOIs.

## Appendices

NOTE: All letters should be printed on headed paper, using up-to-date templates

Please see below for examples of:

- Appendix 1: Collections Photography Process
- Appendix 2: Entry Form
- Appendix 3: Process for FOH staff - Receiving and Recording objects brought to site
- Appendix 4: Acquisition Proposal Form and Purchase for Collections Form
- Appendix 5: Entry Procedure flowchart
- Appendix 6: Thank You Letter
- Appendix 7: Copyright Letter
- Appendix 8: Acceptance of Bequest Letter
- Appendix 9: Object Movement Form (printed)
- Appendix 10: TMS Guidelines – Object Movement Forms (paperless)
- Appendix 11: Exit Form
- Appendix 12a: Loan Agreement - Loans In
- Appendix 12b: 'Community Group' agreement - Loans In
- Appendix 13: Email template - authorised signatory
- Appendix 14: Loan Agreement - Loans Out
- Appendix 15: Picture Loan Scheme
- Appendix 16: Disposal Proposal Form

## Appendix 1. Collections Photography Process

### Images of AAGM Collections – Taking, Saving and Uploading Process

#### Standards for AAGM collections photography

- Images should be sufficient quality to produce an A3 print at 300 DPI. This means we should be aiming for c. 5080 x 3900 pixels. In accordance with FADGI guidelines, photographers will save at least 600 ~~ppi~~ for archival purposes.
- Photography of 2D and 3D works should include a scale and colour bar.
- If 2D works are framed, photographers will take two images – one ~~inc~~ frame, scale and colour bar and one without these features. Both images will be manipulated.
- 3D works are photographed from multiple angles, with a scale and colour bar included in one shot.
- Objects are photographed with a grey backdrop unless there's a good reason not to do so.
- RAW files are not kept but we save the first conversion to tiff images ('un-manipulated'<sup>1</sup>).
- Photographers make un-manipulated images 'Read Only' to help preserve the quality of the images.
- The following filename structure is used for consistency:

#### **Single object (no parts/ components):**

Acc. Number plus a, b, c etc. 'a' for one image, 'b' for another image. For example:

AG001234a

AG001234b

#### **Multiple parts/components of an object:**

Acc. Number plus part/ component number (use 3 digits) followed by a, b, c, etc. For example:

AG001234\_001a (001 being the part number or component, and 'a' being one image of that part/ component)

AG001234\_001b

#### **Group shot of an object's parts/components:**

Acc. Number plus 000 followed by a, b, c, etc. For example

AG001234\_000a

AG001234\_000b

#### Step 1 – Capturing works

- In some situations, it is best to scan flat Collection objects rather than photograph them. There are portable A3 scanners at Aberdeen Treasure Hub and Aberdeen Maritime Museum (the latter can capture glass plate negatives if you remove the inner screen), and the MFDs at both sites offer scanning. As a general rule, please scan at 600 dpi but if you have a small object that is flat-bed scanned, please make sure it is scanned at a higher resolution to ensure it will reproduce at a high enough standard. The AAGM guide to 'Scanning Images' can be found here: <L:\COLLECTIONS MANAGEMENT - HF\PROCEDURE and PROCESS\Image capture\SCANNING IMAGES.doc>
- The studio at Aberdeen Treasure Hub has dark walls, adjustable lighting and various set-ups (flat bed, easel etc) to aid good photography.
- The photographers follow the above mentioned standards when capturing Collection objects.
- The photographers create folders within the existing Art Galleries (K:) 'Archive' folder structure for all un-manipulated images and the photographers save them there e.g. inside AG folder '001' is an 'unman' folder for

<sup>1</sup> 'Un-manipulated' – technically, a little manipulation of the file takes place when converting RAW to tiff but it's as close to un-manipulated as we can get without keeping RAWs. RAW files are less accessible than these first conversions.

any un-manipulated images of ABDAG001000-001999. Our graphics designers, e.g. [REDACTED] will be able to access these files and use them.

- When converting from RAW, photographers add copyright metadata - "Image © Aberdeen City Council (Art Gallery & Museums Collections)" - and photographer's name as 'Author', and they rename the files to mention the accession number. If more than one image exists of a Collection object, then lowercase alphabet letters are added as required e.g. AG001234a, AG001234b. If they decide to delete an image after further processing, they rename the filenames accordingly to keep the sequence.
- Art Galleries (K:) has a 'Temporary' folder which contains folders with staff names as filenames. Once images are manipulated, photographers put these manipulated tiffs into the appropriate folder (e.g. images required by [REDACTED] are saved in the folder called '[REDACTED]' and the relevant curator is informed. The curator should then follow Step 2.
- Exception: AAG redisplay works – there is a folder within 'Temporary' called 'New Galleries'. Inside, there is one folder per new AAG gallery to temporarily store the photographers' recent images of AAG works e.g. there's one called 'G16 – Shoreline' that contains manipulated tiffs of works going into G16. [REDACTED] is bulk converting these 'New Galleries' images from tiffs to jpegs, then saving the new tiffs and jpegs into the 'Archive' folder and 'Images' Drive, and updating TMS with the new gallery images.

#### Step 2 – Curators – Tiffs and Jpegs

- To access a manipulated image, curators should go to the appropriate folder in the Art Galleries (K:) 'Temporary' folder. Curators should then **create a jpeg version** in the I: 'Images' drive, **move the tiff** into the 'Archive' folder on Art Galleries (K:) drive, and make the tiff **'Read Only'**. Object metadata doesn't need to be applied at this stage.
- When saving, the curators should pay attention to the filename and store it in the relevant folder within 'Archive' (K: drive) and the 'Images' drive. There's an 'ag' folder and a 'img' folder. Within each one are sub-folders named with Acc. No. ranges so e.g. an image of ABDMS023051 should go into the '023' MS folder.
- Tiffs can be converted to jpegs using Photoshop Elements. If using 'Photoshop Elements', select Compression/Quality at '12'. The main specs for AAGM web/social media jpegs are: Image size: 1.5MB; Dimensions: 770pixels x 680pixels; Resolution: 72dpi so please ensure jpegs meet this criteria as a minimum, and do not exceed 15MB for jpegs. To convert with 'Paint' software, open the tiff, go to 'File', 'Save as' and select 'JPEG picture' (it'll automatically compress).
- It may be necessary to change the photographers' letters in the image filenames so that the new images fit into the letter and number sequences in the K: 'Archive' folder. Please maintain the filename structure mentioned in 'Standards' section.
- If we have existing images that are poor quality and we have better images of the Collection object in question, then curators should delete the poor ones (unless curators wish to retain them as records of condition). It does not matter if we have gaps in the alphabetical series.
- Conservation Treatment images should be saved here: L:\COLLECTIONS CARE-HF\CONSERVATION\Conservation Treatment Images. These should not be put on TMS. Please include the accession number in the filename, and if possible, record conservator and conservation date in the 'Description' field.
- Damage images, inc. mobile photographs, should be saved in the appropriate year folder: L:\COLLECTIONS CARE - HF\DAMAGE REPORTS. These should not be put on TMS. Please include the accession number in the filename
- Add metadata to images before sending them to customers (other organisations, researchers, publishers etc). Please add Title/ Name of Object, and Artist/ Maker. To edit metadata using Photoshop Elements, go to 'File' then 'File Info...'. The completed metadata entry should look like this:





Alternatively, just right click on the image without opening it, select 'Properties', click on the 'Details' tab and add the metadata there (Photoshop software not required).




Remember that tiffs will be read-only so 'Save As' to create your own copy then add metadata.

### Step 3 – Curators/ volunteers – TMS links

For step-by-step guide with pictures consult the **TMS Guidelines – Media document in the TMS User Guides folder**

- It is now possible to simply drag and drop a media file onto an object record.
- Only jpegs in the correct folder on the I: drive are eligible for drag and drop
- Open the Media tab of the relevant object record
- If old, poor quality images have been deleted in the step above, also remove them from TMS before adding new ones. Select the relevant file and click the red cross to delete. Confirm total removal from TMS. This will prevent broken links existing in the future and keep TMS tidy.
- Click and drag the new image file from the I: drive folder onto the Media field (TMS may pause a moment whilst processing the image)
- For objects with multiple images, you may drag and drop more than one file at a time. Select appropriate Primary Display image by ticking box by chosen image file in Media tab on Object record
- Edit the media record(s): tick **eMuseum** box for the Primary Display image if allowed on website (check Artist copyright status), and add Image Copyright = Image © Aberdeen City Council (Art Gallery & Museums Collections) (Use F3 shortcut in **Copyright** Keys set within the **Function Keys Tool**)
- When uploading multiple images, save time by entering one image (with the small pencil) and then using Query Assistant>Rendition Number and search for all the files you just uploaded e.g. ag001234\*. This will allow you to quickly edit all files without having to enter and exit each media file individually
- Media added through drag and drop will currently **not** automatically generate a thumbnail image. Whilst it is possible to enable this feature testing has suggested that this slows down TMS' processing of the image file considerably. The Documentation Officer can easily create thumbnails for recently uploaded media in batches, so once the media uploading session is complete (end of day/week), let them know the date(s) the media was uploaded and they can run the quick and simple TMS process.

## Appendix 2. Entry Form

ENTRY FORM		 <b>ABERDEEN</b> CITY COUNCIL	
<b>Aberdeen Art Gallery and Museums (AAGM)</b> Aberdeen Art Gallery, Schoolhill, Aberdeen, AB10 1FQ www.aagm.co.uk Tel: 03000 200 293			
SHEET__ of __	Deposited Location:	Object No.:	ENTRY No: ENTRY-....
OWNERSHIP	Received from: Named contact: Address: Tel No:	Owner (if different): Named contact: Address: Tel No:	
DETAILS OF DEPOSITED MATERIAL	<b>DESCRIPTION &amp; HISTORY OF ITEM / COLLECTION</b> (PLEASE note obvious damage & any related information e.g. when, where or how it was found or used; names, dates & details of the people who made or previously owned it etc. Use CONTINUATION SHEET if necessary and affix.)		
	Total number of items: _____ Ensure digital photo(s) taken: _____ Continuation Sheet used: <input type="checkbox"/>		<b>ACTION</b> ..... <input type="checkbox"/>
REASON	<b>REASON FOR ENTRY (tick as applicable &amp; sign)</b> <input type="checkbox"/> <b>Identification</b> - I leave the item(s) listed for identification/comment & undertake to collect them no later than four weeks from today (unless a different timescale is agreed as follows: .....). <input type="checkbox"/> <b>Offer of Gift/Transfer</b> - I offer to give the item(s) listed above to AAGM's governing body. <input type="checkbox"/> <b>Offer of Sale</b> - I offer to sell the item(s) listed above to AAGM's governing body (price sought £.....). <input type="checkbox"/> <b>Loan (by prior agreement)</b> - I lend the item(s) listed above to AAGM's governing body for a period of ..... Please see separate Loan Agreement number ..... (if applicable). I confirm that the information given on this form is correct to the best of my knowledge & belief and that I accept the terms & conditions described overleaf. <b>Signed (owner/depositor):</b> _____ <b>Date:</b> _____		
GDPR	I agree to AAGM retaining my personal data for the purposes stated overleaf <input type="checkbox"/> <b>Initials:</b> _____		
ACTION	<b>ADDITIONAL AGREEMENT (GIFT / SALES ONLY) (tick as applicable &amp; sign)</b> <input type="checkbox"/> I, the <b>owner</b> , confirm that I am over 16 years of age, have undisputed title to the item(s) listed above, with full power to dispose of the items and transfer such title to AAGM's governing body, <b>OR</b> <input type="checkbox"/> I, the <b>depositor</b> acting on behalf of the owner(s), confirm that the owner(s) have undisputed title to the item(s) listed above, with full power to dispose of the items and transfer such title to AAGM's governing body & that I am authorised by the owner(s) to act on their behalf to that effect. The <b>title</b> in the items listed above, & subject to the conditions overleaf, is hereby <b>transferred</b> to the governing body of AAGM, if AAGM is willing to accept title/ownership. <b>Signed (owner/depositor):</b> _____ <b>Date:</b> _____ <b>AAGM Manager signature (ONLY for acceptance of transfer of title):</b> _____ <b>Date:</b> _____		
	<b>MUSEUM SIGNATORY</b> Receipt of the item(s) described above is hereby acknowledged <b>Signed:</b> _____ <b>Printed name:</b> _____ <b>Date:</b> _____ <small>On behalf of AAGM's governing body</small>		
RETURN	<b>RETURN OF ITEM(S) TO OWNER (tick as applicable &amp; sign)</b> I, the depositor/owner, acknowledge the <b>return</b> of the item(s) described above in a satisfactory condition following: Identification <input type="checkbox"/> The end of the period of loan <input type="checkbox"/> AAGM's governing body declining to accept the donation or purchase of the item(s) <input type="checkbox"/> <b>Signed (owner/depositor):</b> _____ <b>Countersigned (for AAGM):</b> _____ <b>Date:</b> _____		
<b>WHITE:</b> museum: Data entry & FILE <b>PINK:</b> depositor/owner: RECEIPT <b>BLUE:</b> museum: TO ACCOMPANY OBJECT(S)			

## CONDITIONS OF DEPOSIT

### General

Aberdeen Art Gallery and Museums (AAGM) will take the same care and precautions for the protection of the item(s) described overleaf, whilst they are in its custody, as it does for those in its permanent collections. Except in the case of negligence on the part of itself, its officers or employees, AAGM's governing body does not accept liability for loss of, or damage to, or deterioration of, the item(s) described overleaf. **No valuation indicated verbally or written on this form at the time of deposit will be admitted by the museum.**

When item(s) are left at an AAGM venue for whatever reason, a copy of this form will be given to the depositor as a receipt. This must be presented when the item(s) are returned to the owner or their representative. Both it and the original form will then be signed by the person receiving the items to acknowledge their receipt in a satisfactory condition. The owner (or the owner's representative) and AAGM will retain their respective forms.

For the purposes of this agreement AAGM's governing body is Aberdeen City Council.

### Enquiries & Identifications

Neither AAGM's governing body, nor its officers or employees, can accept any responsibility whatsoever for an opinion that may be expressed on items submitted for examination. Opinions may be given only to the owner of an item or to the representative of the owner. AAGM staff are not authorised to give valuations, to assist in the disposal of private property, or to recommend and/or otherwise express an opinion regarding the merits of a specialist business.

It is the depositor's responsibility to collect item(s) described overleaf and left for identification within four weeks of the date of the form, unless a different timescale is agreed. **In the event of the item(s) not being collected within the agreed period, AAGM's governing body reserves the right to retain or dispose of the item(s) as it thinks fit after a period of four months from the agreed collection date.**

### Acquisitions

AAGM has a collecting policy which limits those items which it may acquire. Not all offers of loans, donations or sales can be taken up. If AAGM's governing body does not accept such an offer, the owner will be informed of that decision. **In the event of items not being collected within four months of the date of that decision notification, AAGM's governing body reserves the right to dispose of the item(s) as it thinks fit.**

In the case of acquisition by AAGM's governing body of the item(s) described overleaf by gift or sale, the owner (or a person authorised to act on behalf of the owner) transfers to AAGM's governing body absolute ownership of those items, without condition other than that the governing body will hold the items on trust for use by AAGM to the public benefit, and in accordance with those provisions of the Museum Accreditation Standard in force at the time of the gift.

### Transfer

Proposals must be approved by the Acquisition & Disposal Panel prior to any transfer of items from other Aberdeen City Council functions or Accredited museums.

### Loans

This form acts as a first receipt for material offered for loan; if accepted, loan items will be subject to a separate **loan agreement**, to which additional conditions (including a specific return date and agreed valuation) will apply. Loans are never accepted for an indefinite **period, but** may be renewed.

### Your data: Conditions of Deposit

**Why are we asking for your information?:** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries. The information you provide will only be used for the purposes of tracking provenance and ownership and, where applicable, to keep proof of item return.

**How long we'll keep your information for:** We will keep this information to ensure ownership is clear and undisputed. This length of retention varies depending on reason for Object Entry. Further details can be supplied on request.

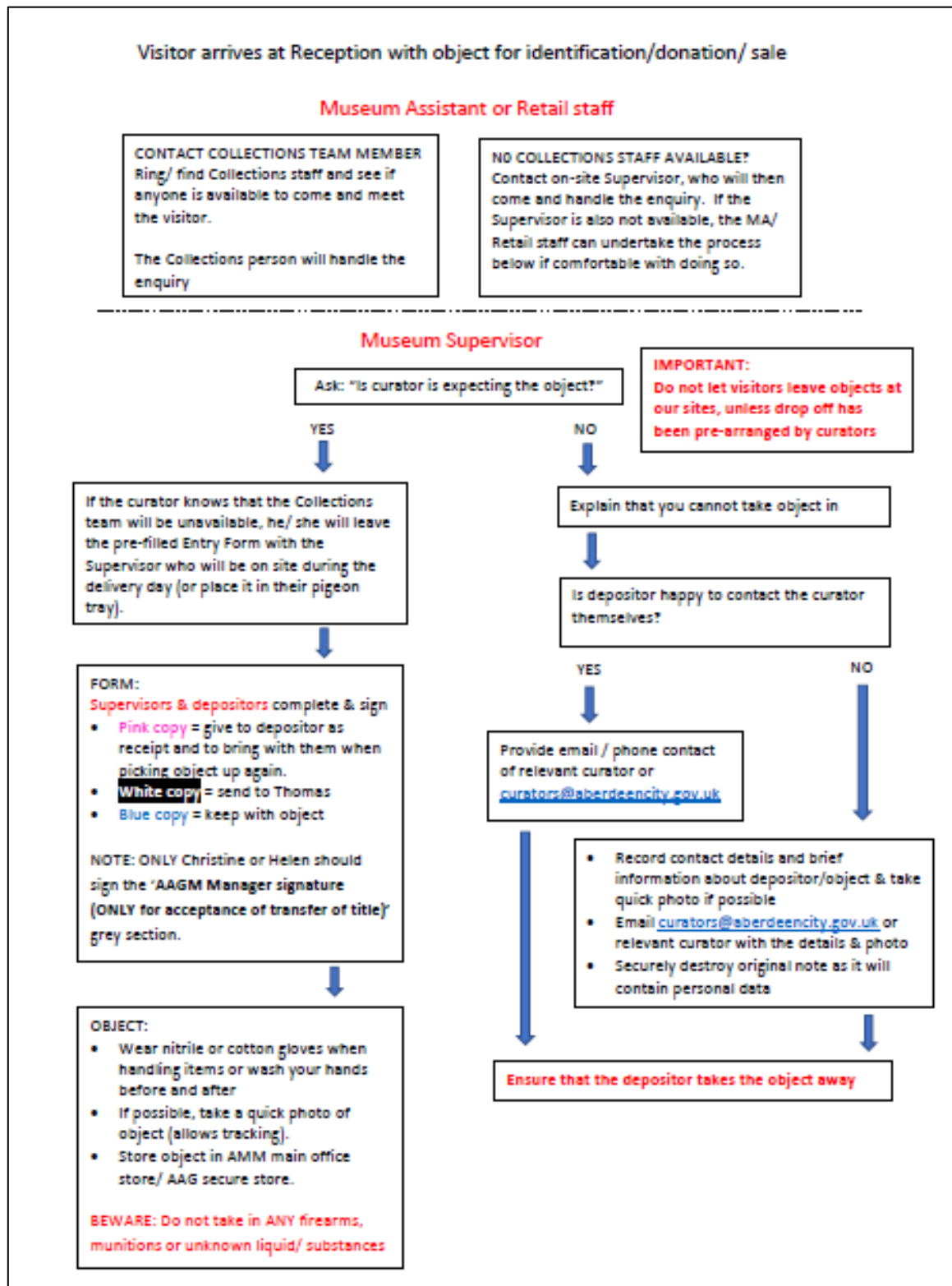
**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, ~~Marischal~~ Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at:

<https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.

## Appendix 3: Process for Receiving and Recording objects brought to site (Front-Of-House staff)



## **Appendix 4. Acquisition Proposal Form and Purchase for Collections Form**

# Acquisition Proposal Form

## Aberdeen Art Gallery and Museums

### Proposal recommended by:

Name:		Position:	
Signature		Date:	

### Type of acquisition (circle as appropriate)

Gift	Purchase (please complete reverse)	Purchase Price approved by CR prior to A&D? Yes <input type="checkbox"/>	Transfer	Bequest	Other (please specify):
------	---------------------------------------	---	----------	---------	-------------------------

Source of acquisition:	
------------------------	--

Associated cost of acquisition: (transport / conservation etc.)	
---	--

### Object(s) for acquisition (attach object(s) images; continue on a separate sheet if necessary)

Object description/ name	Est. Value (£)	Condition	Panel Verdict

**Reason for Acquisition / Relevance to collections:** (in accordance with the MA's Code of Ethics 2015, include reference to appropriate section of collecting policy; relevance to current collection; exhibition programme; education programme)

--

### Proposal CONSIDERED by Acquisition Panel:

Accepted (unconditionally)			
Provisionally accepted (conditions)			
Proposal requires further work			
Declined (reasons)			
Panel members:		Date met:	
Name:		Position:	
Signature:		Date:	

### FOR COMPLETION FOLLOWING ACQUISITION

		Date of acquisition:	
		Accession number:	

# Purchase for Collections Form

## Aberdeen Art Gallery and Museums

Description of Object / Artwork:

Name of Curator contact:

Position:

### Financial impact

Purchase price:

Additional costs:

Details of costs:

Additional costs:

Details of costs:

Additional costs:

Details of costs:

Vendor contact details:

### Proposed funding sources

	Amount	Details / percentage	Submission date	Committee / decision date
Purchase fund				
Bequest				
NFA				
Art Fund				
NCSS				
Other				

### Agreed by Head of Collections

Signature:

Date:

### Authorised to proceed by Art Gallery & Museums Manager

Signature:

Date:

Copy to:

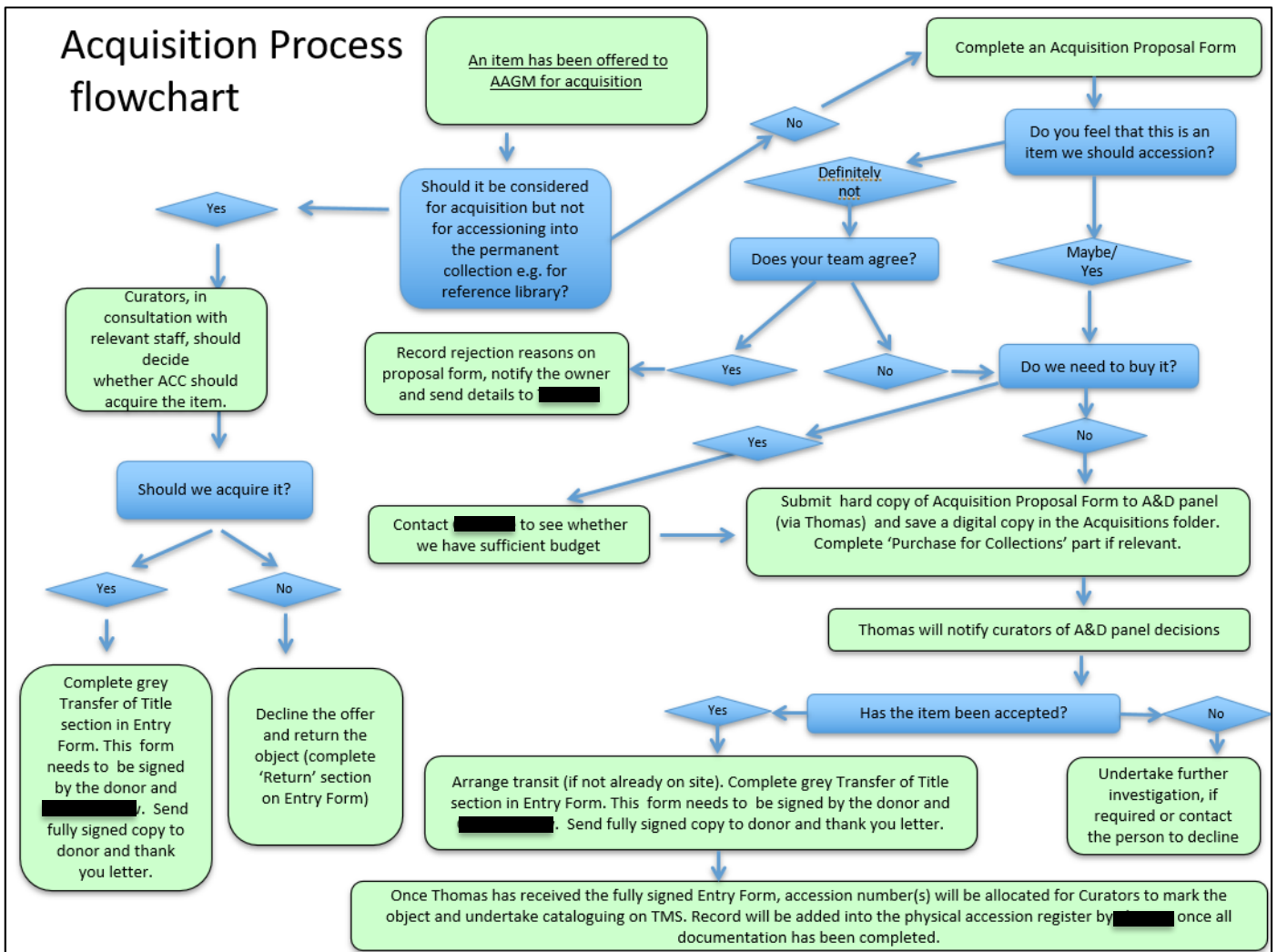
Head of Collections

Museum & Gallery Manager (for purchases)

Original filed:

Documentation Officer

## Appendix 5. Acquisition Process flowchart





## Appendix 6: Thank You Letter



Your Ref:  
Our Ref:  
Contact:  
Location:

Date:

### Name & Address of Recipient

Dear [Addressee]

### Acceptance of gift: [INSERT DETAILS]

I am writing to thank you very much for your kind gift of [INSERT DETAILS]. These are a welcome addition to our [INSERT DETAILS e.g. textile] collection.

As with all items in the permanent collection, they will be treated with all due respect and care for their preservation. They will be made accessible through exhibition, loan, documentation, private study or other appropriate use.

We propose to use the following statement as the credit line when the objects are virtually or physically displayed: "Presented in [INSERT YEAR] by [INSERT NAME]." Please confirm credit line wording on the next page then sign, date and return the form to me.

A copy of the signed entry form is enclosed for your records.

If you have any questions, please do not hesitate to contact me.

Thank you once again for your kind gift.

Yours sincerely

[Name of Curator]  
[Job Title]

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**[INSERT OBJECT DESCRIPTION AND ACCESSION NUMBER]**

**CREDIT LINE AGREEMENT**

**Please tick the relevant box:**

- I agree to the following credit line being used when the objects are virtually or physically being displayed: **"Presented in [INSERT YEAR] by [INSERT NAME]"**
- I would like the following name to be used instead when the objects are virtually or physically displayed: "....."
- I do not want my name to be acknowledged in the public domain as donor of the item(s)

Signature \_\_\_\_\_ Date \_\_\_\_\_

Name (block capitals) \_\_\_\_\_

Please return this document to **[INSERT NAME OF CURATOR AND ADDRESS]**

**Your data: Conditions of Deposit**

**Why are we asking for your information?** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal ownership of items within the care of Museums and Galleries and to ensure that we acknowledge the source of those items. The information you provide will only be used for the stated purposes above.

**How long we'll keep your information for:** We will keep this information to ensure ownership is clear and undisputed. The agreed credit line will be displayed publicly alongside the item(s) with which it is associated. This information will be kept in perpetuity.

**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at: [www.aberdeencity.gov.uk/your-data](http://www.aberdeencity.gov.uk/your-data). You also have the right to make a complaint to the Information Commissioner's Office ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.

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## Appendix 7: Copyright Letter



Your Ref:  
Our Ref:  
Contact:  
Location:  
  
Date:

### Name & Address of Recipient

Dear **NAME**

### COPYRIGHT AGREEMENT FOR WORK HELD IN THE COLLECTIONS OF ABERDEEN ART GALLERY & MUSEUMS (AAGM)

Aberdeen Art Gallery and Museums (part of Aberdeen City Council) currently owns the following works created by **(NAME)**:

<b>ABDAG/MS 000000</b>	<b>Title/description of work</b>	<b>date</b>
<b>ABDAG/MS 000000</b>	<b>Title/description of work</b>	<b>date</b>

As we understand that you are the current copyright holder or agent acting on behalf of the copyright holder for works created by **(NAME)**, we now request permission to photograph, reproduce and illustrate all works listed above and held by AAGM for the following purposes:

- **Publicising AAGM and its activities** – e.g. inclusion in the quarterly *What's on* publication (and subsequent versions), cover or inside use, illustrating an educational activity that may focus on the work
- **Publicising an Exhibition** – e.g. use on a poster, invitation, on the front cover of and/or within an internally generated catalogue. NB: for any commercial activity such as production of merchandise we would seek specific permissions
- **Interpretation** – e.g. inclusion of an image, detail or illustration of the work on a text panel, label or other in-gallery print-based or digital interpretation that enable the public to further engage with the work.
- **Lectures** – e.g. digital presentations used by AAGM Staff to give talks and lectures to the public.
- **Research** – e.g. private and academic study. NB: we would ensure that separate copyright permission is requested, should the researcher intend to reproduce it at any point.
- **Digital Storage on AAGM collections management system** – including the collections management database, secure image archive storage and publication on AAGM searchable database online and on site. An example of this facility can be seen at [www.aagm.co.uk/collections](http://www.aagm.co.uk/collections)

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In addition we ask for permission to treat all subsequent works by (NAME) that we may acquire in the future in the same way as listed above. This will mean that we will not have to ask each time a new item enters the collection.

To reach an agreement, I should be most grateful if you could sign and return the attached agreement.

Please let us know if you are not the current copyright holder so that we can correct our records.

Yours sincerely

**Lead Curator**

Aberdeen City Council  
Art Gallery  
Schoolhill  
Aberdeen  
AB10 1FG

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**COPYRIGHT AGREEMENT FOR WORKS BY (NAME)  
HELD IN THE COLLECTIONS OF ABERDEEN ART GALLERY & MUSEUMS**

This letter confirms the agreement between myself and Aberdeen City Council (Aberdeen Art Gallery & Museums) concerning copyright on the works by (NAME) in the collections of Aberdeen Art Gallery & Museums as follows:

ABDAG/MS 000000	Title/description	Date
ABDAG/MS 000000	Title/description	Date

[Please tick as appropriate]

1  I am the current owner of the copyright on this work and I hereby transfer copyright for the above listed works to Aberdeen Art Gallery & Museums

OR

2  I am the owner of the copyright on this work and I grant AAGM permission to act as follows with regard to the work:

Aberdeen Art Gallery & Museums has authority to store this work on a digitised database, website and to reproduce this work in the following ways (as detailed above):

- Publicising AAGM and its activities
- Publicising an Exhibition
- Interpretation
- Lectures
- Digital Storage on AAGM collections management system

expressly for use by Aberdeen Art Gallery and Museums (Aberdeen City Council) without asking for specific authorisation or paying reproduction or usage fees.

3  I give additional permission to treat all future acquisitions of work by (NAME) as indicated in 1 or 2 above.

**To be completed:**

Your preferred copyright credit line: .....

**(copyright owner)**

Agreed & signed: ..... Date: .....

Email address: .....

**(witness)**

Agreed & signed: ..... Date: .....

Name of witness: .....

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**3rd party permissions:** In addition, Aberdeen Art Gallery & Museums are occasionally asked to supply photographic images of the items for research purposes, and to supply such images to 3rd parties for reproduction purposes. In these circumstances it is the duty of those wishing to reproduce the work to seek specific permission from you, the copyright owner, to do so. Please indicate how you would like to us to manage such requests below.

4  I give permission for Aberdeen Art gallery & Museum to share my contact details with those seeking permission to reproduce such images. Requests should be directed to me at the address to which this correspondence was sent.

OR

5  I give permission for Aberdeen Art gallery & Museum to share my contact details with those seeking permission to reproduce such images. Requests should be directed to my copyright agent at the following address:

Name: .....

Address: .....

Reference: .....

Email: .....

OR

6  I do not agree to Aberdeen Art Gallery & Museums sharing contact information with any 3rd party.

**Your data: Conditions of Deposit**

**Why are we asking for your information?**

Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal copyright and reproduction permissions for items permanently or temporarily within the care of Museums and Galleries. The information you provide will only be used for the purposes of ensuring artistic copyright is upheld.

**How long we'll keep your information for**

We will keep this information in perpetuity to ensure copyright is clear and undisputed.

**Your rights**

You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all of the rights you have is available on our website at:

<https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office, ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis**

Aberdeen City Council is the Data Controller for this your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal copyright and reproduction permissions for items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Copyright Agreement with you.

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## Appendix 8: Acceptance of Bequest Letter



Your Ref:

Our Ref:

Contact:

Location:

Date:

### Name & Address of Recipient

Dear Name

### Notification of Bequest to Aberdeen Art Gallery & Museums Collections

I am writing to thank you for your very kind and generous intimation that you intend to bequeath Aberdeen Art Gallery & Museums the following: .....

I have immense pleasure in accepting this bequest in principle on behalf of the Museums and Galleries service. Please may I request that you inform the executors of your will of your intention to bequeath these/this item(s) and that they should contact the Art Gallery & Museums Manager at the appropriate time. They should also advise us at that time if a particular acknowledgement for captions and text is required; otherwise we will record on our records 'Bequeathed by { } in [year].

As with all items in the collection, your bequest will be treated with all due respect and care for its preservation. The item(s) will be made accessible through exhibition, loan, documentation, private study or other appropriate use.

If you have any questions regarding the above, please do not hesitate to contact me.

With kind regards,  
Yours sincerely,

  
Art Gallery and Museums Manager

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Art Gallery  
Schoolhill  
Aberdeen  
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## Appendix 9: Object Movement Form (OMF)

### Jacobite Tolbooth exhibition

#### Object Movement Form

Object #	Title	Artist	Moved From	Moved To
ABDAG000937	Jacobite Wineglass		Tolbooth Museum, Civic Room	
ABDMS001295	Flintlock Pistol, Said To Be From Culloden		Tolbooth Museum, Civic Room	
ABDMS001310	Flintlock Muskets, 10		Tolbooth Museum, Civic Room	
ABDMS001310	Flintlock Muskets, 10		Tolbooth Museum, Civic Room	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4d	
ABDMS001310	Flintlock Muskets, 10		Tolbooth Museum, Civic Room	
ABDMS001310	Flintlock Muskets, 10		Tolbooth Museum, Civic Room	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4b	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4d	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4d	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4d	
ABDMS001310	Flintlock Muskets, 10		Kittybrewster - Area B, Bank 04b, Shelf 4d	
ABDMS001624	Heraldic Panel		Tolbooth Museum, Civic Room	
ABDMS002554	Scottish Targe		Tolbooth Museum, Civic Room	
ABDMS005531	Battle of Culloden Commemorative Medal	Duke Of Cumberland	Tolbooth Museum, Civic Room	
ABDMS005583	Coronation Medal (George I)	King George I	Tolbooth Museum, Civic Room	
ABDMS005609	Accession Medal (Anne)	Queen Anne	Tolbooth Museum, Civic Room	
ABDMS019099	Guinea ('James VIII')	'King James VIII'	Tolbooth Museum, Civic Room	
ABDMS019302	Jacobite Touchpiece ('Henry IX')	'King Henry IX'	Tolbooth Museum, Civic Room	
ABDMS019303	Jacobite Touchpiece (Bonnie Prince Charlie)	'King Charles III'	Tolbooth Museum, Civic Room	
ABDMS019304	Jacobite Touchpiece ('James VIII')	'King James VIII'	Tolbooth Museum, Civic Room	
ABDMS023587.8	James VII	King James VII	Tolbooth Museum, Civic Room	
ABDMS027783	Jacobite Medal	'King James VIII'	Tolbooth Museum, Civic Room	
ABDMS029641	Battle of Sherrifmuir Medal	King George I	Tolbooth Museum, Civic Room	
ABDMS064595	Jacobite Medal (copy)	'King James VIII'	Tolbooth Museum, Civic Room	
ABDMS073766	Anti-Jacobite Medal	Duke of Cumberland	Tolbooth Museum, Civic Room	
ABDMS079689.1	Piece of Tartan Affixed to Notice	Prince Charles Edward Stuart	Tolbooth Museum, Civic Room	

13/11/2015

Page 1 of 2

Object #	Title	Artist	Moved From	Moved To
<b>Move organised by:</b>		<b>Reason for move:</b>		
<b>Move completed by:</b>		<b>Date required by:</b>		
<b>Entered on to the computer:</b>		<b>Date of move:</b>		
<b>Additional details:</b>		<b>Date:</b>		



## Appendix 10: TMS Guidelines – Paperless OMF

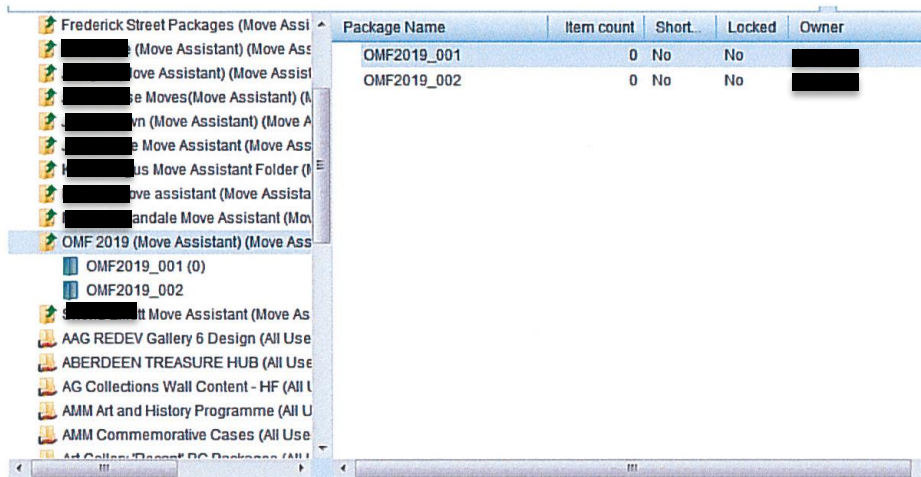
### How to create an Object Movement Form

Object Movement Forms [OMFs] are documents created to record object moves. An OMF needs to be created whenever an object changes location and the move is for longer than 24 hours.

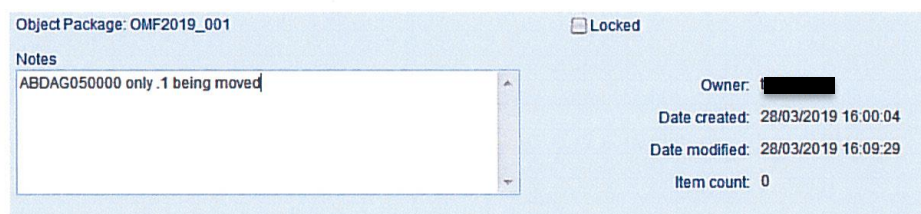
For small moves, this process is now intended to be paperless. OMFs are to be generated from the numbered series of packages within the shared Move Assistant folder, titled according to the new location, and sent to Collections Access with a supporting email.

### Creating a Package

In the Package Explorer, go to the shared Move Assistant folder “OMF 20##”. Create the required number of packages and rename them according to their place in the series e.g. “OMF2019\_001”. Use your preferred method to add objects to the packages. **IMPORTANT!** Every object in the **SAME** package must now be going to the **SAME** location. This is to ensure accuracy at all stages of the process.

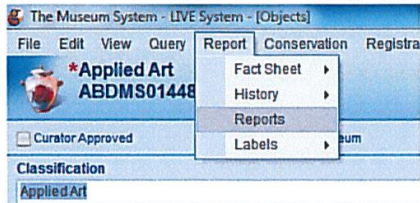


For objects with components that are not all being moved to the same location, use the **Notes** field to record specific details.

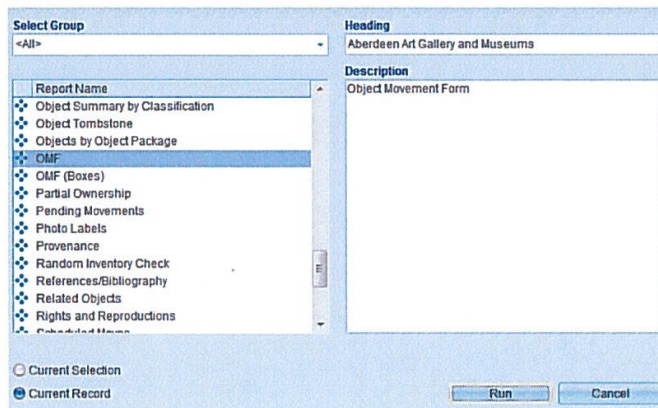


### Creating an OMF

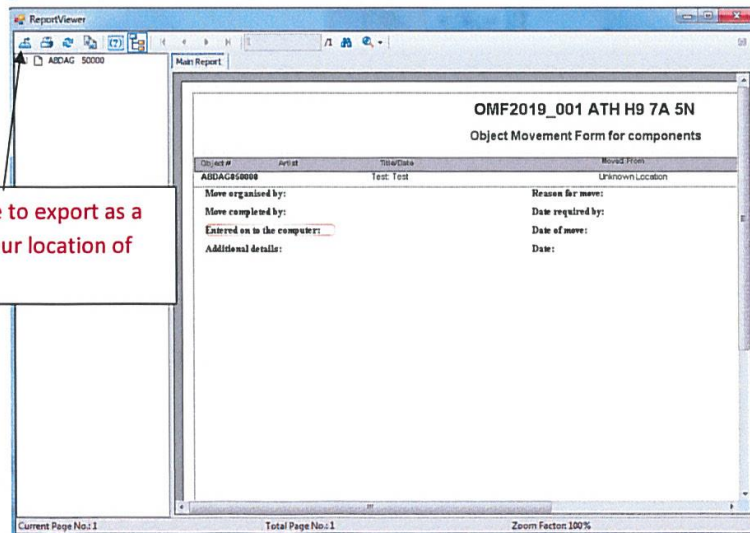
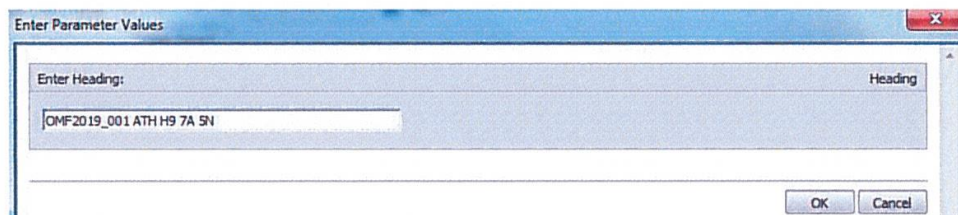
In the Object Module, go to **Report** and select **Reports**



This will open a new dialogue box and you can select the *OMF* report and press **Run**. If working with boxes or containers, you may prefer to use *OMF (Boxes)*, which will provide the details of the Box Number on the report.



The **Report Viewer** will then open and present you with the option to title the OMF. The name of the OMF should be the name of the package plus the new location for all objects in the package e.g. OMF2019\_001 ATH H9 7A 5N



Click **OK** once the heading has been provided.

The report will then open for you to save and attach to the OMF email template.

### Completing the move on TMS

Once you have created the package and OMF, and the physical move of the objects has taken place, send the relevant member(s) of the Collections Access team an email with the OMFs attached according to this template, found here:

<L:\COLLECTIONS MANAGEMENT - HF\DOCUMENTATION\PROCEDURES\OMFs>

“As per the attached OMFs, please move the following objects from the OMF 2019 Move Assistant folder:

OMF2019\_### to <new location>

OMF2019\_### to <new location>

This move <does/does not> contain components that have not all moved.

These objects were moved by <me/other staff name> on <date>

Reason for move (delete as appropriate): Audit/Conservation/Deaccessioned/Display/Engagement & Outreach/Framing & Mounting/Photography & Digitisation/Picture Loan Scheme/Research Visit/Returned to Owner/Storage/Temporary Exhibition”

The Collections Access staff who inputs the move onto TMS will inform you when this has occurred and save the email and OMF as evidence of the move request in the same folder as above.

To ensure the location control process runs smoothly and efficiently:

**Complete the new location clearly**, accurately and with as much detail as possible. Double-check that the location detail on the email and the OMF are the same, as inconsistency will always be questioned.

**Clearly describe** any components that have not been moved in the Notes field of the Package.

**Be consistent with Reasons for Move** by using one of the following terms:

Audit/Conservation/Deaccessioned/Display/Engagement & Outreach/Framing & Mounting/Photography & Digitisation/Picture Loan Scheme/Research Visit/Returned to Owner/Storage/Temporary Exhibition

**Always** complete an OMF package/form/email and send it to Collections Access **as soon as possible** after the move is complete. As well as helping to ensure all objects are always recorded as being where we think they are, the Council’s Audit team requires this information to be documented as systematically and traceable as possible.

# Appendix 11: Exit Form

## EXIT FORM

Aberdeen Art Gallery and Museums (AAGM)

Aberdeen Art Gallery, Schoolhill, Aberdeen, AB10 1FQ  
www.aagm.co.uk Tel: 03000 200 293



SHEET <u>    </u> of <u>    </u>		Dept/Colls ref:	EXIT No:
REMOVAL	Remover/carrier:	Recipient:	
	Named contact:	Named contact:	
	Address:	Address:	
	Tel No:	Tel No:	
	Email:	Email:	
DETAILS OF ITEMS	Object number	Description (Ensure photo taken & sketch if appropriate)	
Total number of items: <input type="text"/>		Ensure digital photo(s) taken: <input type="checkbox"/>	Continuation sheet used: <input type="checkbox"/>
EXIT	METHOD or REASON for EXIT: (e.g. transfer, destroyed, loan, conservation) For LOAN refer to additional Loan Agreement	Return required? (circle as appropriate) YES / NO	Agreed return date
	AAGM: I agree that the information given on this form is correct		
	Signed:	Date:	
	Remover/carrier: I acknowledge receipt of the item(s) described above		
	Signed:	Date:	
	Recipient: I acknowledge receipt of the item(s) described above and accept the conditions overleaf		
	Signed:	Date:	
GDPR	I agree to AAGM retaining my personal data for the purposes stated overleaf <input type="checkbox"/>	Initials:	
CONDITIONS of LOAN	For all conditions of loan relating to insurance, security, handling, conservation and display, please refer to loan agreement		
DISPOSAL	Reason for disposal:		
ONLY	AAGM SIGNATORY Transfer of title/ownership of the object(s) described above is hereby offered		
	Signed:	On behalf of AAGM's governing body	Date:
	RECIPIENT SIGNATORY Title/ownership of the object(s) described above is hereby accepted		
	Signed:	Date:	
RETURN	RETURNED ITEM(S) I acknowledge the return of the item(s) described above in a satisfactory condition		
	Signed (for AAGM):	Date:	

WHITE: museum: FILE

PINK: carrier/recipient: RECEIPT

BLUE: museum: OBJECT HISTORY

Instructions for completion on reverse

## EXIT FORM

### For items being removed from Aberdeen Art Gallery and Museums' (AAGM) permanent collection (whether permanently or temporarily)

#### General

The recipient of the item(s) described overleaf undertakes the responsibility to care for them. The standard of care will be the same as if the item(s) had remained within AAGM's permanent collection, except where AAGM are disposing of items (in accordance with Museums Association guidelines).

If the purpose of EXIT is for LOAN, please refer to separate LOANS OUT agreement / conditions.

It is the recipient's responsibility to return the item(s) described overleaf by the agreed return date, except in the case of disposal by AAGM (in accordance with Museums Association guidelines) or where noted overleaf.

#### Collection by RECIPIENT - Using the EXIT form

##### When the recipient is collecting the item(s) themselves:

- Ask the recipient to sign the form. File the **white** copy in the 'EXIT' file and give the **pink** copy to the recipient as their record of the transaction. The **blue** copy should be filed as follows:
  - FOR LOANS – filed in the EXIT file until the return of the item(s).
  - FOR DISPOSALS – filed in the OBJECT HISTORY file (where appropriate).

##### When returning the item(s) to AAGM:

- The recipient should bring their copy of the form with them.
- The AAGM representative should sign all 3 form sheets
  - **white** – to be filed in the EXIT file.
  - **pink** – to be retained by the recipient as proof of return.
  - **blue** – to be filed in the OBJECT HISTORY file (where appropriate).

#### Collection by CARRIER - Using the EXIT form

##### When a carrier is collecting the item(s):

- Ask the carrier to sign the form. File the **white** copy in the 'EXIT' file and give both **pink** and **blue** copies to the carrier. These copies should accompany the item(s) for signature by the recipient.
- On taking delivery of an item(s) the recipient should:
  - sign the **pink** copy and retain it.
  - sign the **blue** copy and return it to AAGM within 5 working days (for the EXIT file).

##### When returning the item(s) to the museum:

- The recipient should return the item(s) with their **pink** copy of the form.
- The AAGM representative should sign all 3 versions of the form
  - **white** – to be filed in the EXIT file.
  - **pink** – to be retained by the recipient as proof of return.
  - **blue** – to be filed in the OBJECT HISTORY file (where appropriate).

#### Your data: Conditions of Deposit

**Why are we asking for your information?:** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries. The information you provide will only be used for the purposes of tracking provenance and ownership.

**How long we'll keep your information for:** We will keep this information to ensure ownership is clear and undisputed. This length of retention varies depending on reason for Object Entry. Further details can be supplied on request.

**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at:

<https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office, ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for this your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.

## Appendix 12: Loan Agreement, Loans In a.) standard



### LOAN IN AGREEMENT

Loan to Aberdeen City Council (the operator of Aberdeen Art Gallery & Museums)

By |

Lender to complete all blank sections

Lender name (individual)	
Lender name (organisation)	
Company Number/ Charity Number or Partnership Number (if applicable)	
Address line 1	
Address line 2	
Address line 3	
Town/City	
Postcode	
Email	

Aberdeen City Council ("the Council") constituted by and acting under the Local Government etc. (Scotland) Act 1994 and having its principal office at Town House, Broad Street, Aberdeen (hereinafter referred to as "the Council") operates Aberdeen Art Gallery & Museums. The Council offers to borrow from the Lender for the period of the undemoted exhibition:



Exhibition title / purpose of loan	
Venue	
Exhibition dates / loan dates	
Loan number	

the following item(s):

Object number	Title/Description	Valuation	Any other relevant information

subject to the following terms and conditions:

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### 1. Indemnity and insurance

Unless the Lender specifically intimates prior to lending the Object(s) to the Council that they wish to make their own arrangements for the insurance of the Object(s) whilst on loan to the Council, the Council will be responsible for the insurance of the Object(s) whilst on loan on a 'nail to nail' 'all-risks' basis. The Council will confirm the terms of the insurance of the Object(s) on receipt of a written request from the Lender. The Lender may provide an insurance valuation. The Council will not disclose any valuations. The Council may choose to insure the Object(s) through the UK Government Indemnity Scheme.

#### GIS 'Condition Precedent'

This indemnity is conditional upon it being a term of the loan agreement that:

- (i) no restoration or conservation work is carried out on the object without the prior agreement of the owner;
- (ii) the borrower is under no liability for the loss of, or damage to, the object arising or flowing from:
  - (ii.i) war, hostilities or war-like operations, but excluding acts of terrorism, riot, civil commotion, piracy and hijacking;
  - (ii.ii) the negligence or other wrongful act of the owner, his servants or agents;
  - (ii.iii) the condition (including inherent vice or a pre-existing flaw) of the object at the time of its loan;
  - (ii.iv) restoration or conservation work undertaken to the object by the borrower, his servants or agents with the agreement of the owner; or
  - (ii.v) a third party claiming to be entitled to the object; and
- (iii) any liability which the borrower may incur to the lender arising out of the loan of the object shall not exceed the specified value.

In the event that the Council is responsible for the insurance arrangements for the loan of the Object, any liability which the Council may incur to the Lender arising out of the loan of the Object(s) shall not exceed the mutually agree insurance value.

### 2. Transport

- Dependent on the nature of the exhibition lenders might be invited to deliver and/or collect objects from the gallery. In these circumstances liability for the object whilst in transit will rest with the lender.
- The Lender must inform the Council of any change of address or contact arrangements.
- Object(s) being lent to the Council should be fit to travel. A condition report is required prior to collecting the object at the Lender's premises. The Council will undertake a further condition check on the Object(s) arrival at the venue and again at the end of the exhibition.

### 3. Care of the Object(s)

- The Council will exercise the same care with respect to the Object(s) as they do in the safekeeping of their own collections.
- The Lender will be informed immediately in the event of any damage to the Loan.

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- The Council will not move the Object(s) following installation without prior agreement from the Lender except in the circumstances of an emergency. In such circumstances the Council is empowered to remove the Loan(s) from the exhibition to a place of safe keeping.
- Dusting and light cleaning, repairs, restoration or extensive cleaning of the loans will not be undertaken without prior permission of the Lender.
- Facilities reports and environmental readings can be made available to the Lender upon request.
- The Object(s) on loan will not be lent to a Third Party without the written prior permission of the owner.

#### **4. Provenance and ownership**

- In keeping with the Council's due diligence policy, the Lender confirms that they have legal title to the Object and that they can lawfully lend it to the Council for the period of this exhibition.
- The Lender confirms that they are not aware of any past, current or potential claim on the Object by a third party.
- The Lender must inform Aberdeen Art Gallery & Museums of any change in ownership.

#### **5. Costs**

The Council will be responsible for all loan related costs such as transport, insurance, packing, conservation and courier travel (unless agreed otherwise).

#### **6. Entire Agreement**

Unless the Council is issued with alternative conditions of loan from the Lender, and informed that those conditions must prevail, this Loan Agreement will constitute the entire Agreement between the two parties and shall supersede or subsume any previous Agreements whether in writing or otherwise. Any variation shall be by the written consent of the parties

#### **7. Termination**

This Loan Agreement may be terminated by either party on receipt of three months written notice.

#### **8. Governing Law**

This Agreement is governed by Scottish law.

#### **9. Permissions**

All public galleries and displays within Aberdeen Art Gallery & Museums venues permit students and visitors to sketch, draw or photograph the Object(s) for personal use. The Lender also agrees to:

- The Object(s) being photographed or filmed for press and TV for publicity purposes specifically

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They are signed for and on behalf of Aberdeen City Council at Aberdeen by:

Signed _____	Signed _____
_____	(Witness) _____
_____	Print Name _____
Date _____	Address _____
Position _____	_____

For and on behalf of the Lender

Signed _____	Signed _____
_____	(Witness) _____
Print Name _____	Print Name _____
Date _____	Address _____
Position _____	_____

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## Appendix 12: Loan Agreement, Loans In b.) 'community group' agreement



Date

**LOAN IN AGREEMENT – LOANS FROM GROUPS WITHIN THE COMMUNITY**  
**Loan to Aberdeen City Council (the operator of Aberdeen Art Gallery & Museums)**  
 By .....

Lender to complete all blank sections

Authorised signatory (individual)	
Lender name (Community Group)	
Company Number/ Charity Number or Partnership Number (if applicable)	
Address line 1	
Address line 2	
Address line 3	
Town/City	
Postcode	
Email	

Aberdeen City Council ("the Council") constituted by and acting under the Local Government etc. (Scotland) Act 1994 and having its principal office at Town House, Broad Street, Aberdeen (hereinafter referred to as "the Council") operates Aberdeen Art Gallery & Museums. The Council offers to borrow from the Lender for the period of the undemoted exhibition:

Exhibition title / purpose of loan	
Venue	
Exhibition dates / loan dates	
Loan number	

the following item(s):

Object number	Title/Description	Valuation	Any other relevant information

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subject to the following terms and conditions:

**1. Indemnity and insurance**

Unless the Lender specifically intimates prior to lending the Object(s) to the Council that they wish to make their own arrangements for the insurance of the Object(s) whilst on loan to the Council, the Council will be responsible for the insurance of the Objects(s) whilst on loan on a 'nail to nail' 'all-risks' basis. Unless the lender specifies a valuation, a valuation will be assigned by the Council. The Council will not disclose any valuations.

In the event that the Council is responsible for the insurance arrangements for the loan of the Object(s), any liability which the Council may incur to the Lender arising out of the loan of the Object(s) shall not exceed the mutually agreed insurance value.

**2. Transport**

- Dependent on the nature of the exhibition Lenders might be invited to deliver and/or collect objects from the gallery. In these circumstances liability for the Object(s) whilst in transit will rest with the lender.
- The Lender must inform the Council of any change of address or contact arrangements.
- Object(s) being lent to the Council should be fit to travel. AAGM will aim to condition check loans prior to collection at the Lender's premises. It is the responsibility of the Council to carry this check out prior to collection. If the Lender delivers the item themselves a condition check prior to transport will not be required. However, this is on the understanding that the Lender is liable for the loan whilst in transit. Regardless of delivery method the Council will condition check Object(s) on arrival at the venue and again at the end of the exhibition.

**3. Care of the Object(s)**

- The Council will exercise the same care with respect to the Object(s) as they do in the safekeeping of their own collections.
- The Lender will be informed immediately in the event of any damage to the Loan.
- Dusting and light cleaning, repairs, restoration or extensive cleaning of the loans will not be undertaken without prior permission of the Lender.

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- The Object(s) on loan will not be lent to a Third Party without the written prior permission of the owner.

#### **4. Provenance and ownership**

- In keeping with the Council's due diligence policy, the Lender confirms that they have legal title to the Object and that they can lawfully lend it to the Council for the period of this exhibition.
- The Lender confirms that they are not aware of any past, current or potential claim on the Object by a third party.
- The Lender must inform Aberdeen Art Gallery & Museums of any change in ownership.

#### **5. Costs**

The Council will be responsible for all loan related costs such as transport, insurance, packing and conservation (unless agreed otherwise).

#### **6. Entire Agreement**

Unless the Council is issued with alternative conditions of loan from the Lender, and informed that those conditions must prevail, this Loan Agreement will constitute the entire Agreement between the two parties and shall supersede or subsume any previous Agreements whether in writing or otherwise. Any variation shall be by the written consent of the parties.

#### **7. Termination**

This Loan Agreement may be terminated by either party on receipt of three months written notice.

#### **8. Governing Law**

This Agreement is governed by Scottish law.

#### **9. Permissions**

All public galleries and displays within Aberdeen Art Gallery & Museums venues permit students and visitors to sketch, draw or photograph the Object(s) for personal use. The Lender also agrees to:

- The Object(s) being photographed or filmed for press and TV for publicity purposes specifically in connection with the exhibition.
- Photographs of the Object(s) being reproduced to promote the exhibition and associated activity.
- Photographs of the Object(s) being reproduced and retained for two years after the exhibition for Aberdeen Art gallery and Museums' collections management records

#### **10. Your data**

**Why are we asking for your information?** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal

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ownership of items within the care of Museums and Galleries, to ensure that we acknowledge the source of those items and to keep proof of item return. The information you provide will only be used for the stated purposes above.

**How long we'll keep your information for:** Loan In Agreements will be securely destroyed 3 years after the items' return but a loan record and receipts showing that items have left our care will be kept in perpetuity to ensure ownership is clear and undisputed and to keep proof of return.

**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.

**11. Credit Line**

The following credit line (designation of ownership), e.g. name, private collection or anonymous should be used on the exhibition label or for general purposes: (Lender to complete)

Credit line: .....

If you have any queries regarding this loan agreement please contact [redacted] Loans Officer on 01224 523894 or [info@agm.co.uk](mailto:info@agm.co.uk) 01224 523700.

This agreement is only validated when signed by both parties. Two copies are enclosed. Please sign both copies and return one to the Loans Officer at Aberdeen Treasure Hub, Granitehill Road, Aberdeen, AB16 7AX, retaining the other for your records. IN WITNESS WHEREOF this Agreement is signed as follows:

They are signed for and on behalf of Aberdeen City Council at Aberdeen by:

Signed \_\_\_\_\_

Signed \_\_\_\_\_

(Witness)

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

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\_\_\_\_\_  
Position

\_\_\_\_\_  
\_\_\_\_\_

I confirm that                     , as Authorised Signatory for the Lender have express and written authority to sign on behalf of the Lender. I understand that my signature signifies that the Lender accepts and agrees to the terms and conditions set out in this Loan Agreement.

Signed \_\_\_\_\_

Signed \_\_\_\_\_

Print Name \_\_\_\_\_

(Witness)

Print Name \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

Position \_\_\_\_\_

\_\_\_\_\_

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## Appendix 13: email template - authorised signatory

Dear..... [name of person to be authorised signatory]

I confirm that I wish to lend my work/ my child's work to

..... [name of exhibition and venue] and that [name of person to be authorised signatory] has permission from me to sign the loan agreement on my behalf/ my child's behalf.

Yours sincerely

[electronic/ printed signature]

[first name and surname of lender] |

Please note that if this form is not completed the art work will not be displayed.



## Appendix 14: Loan Agreement - Loans Out



Your Ref.  
Our Ref.  
Contact: [REDACTED]  
Location: Aberdeen Treasure Hub

DATE

### LOAN OUT AGREEMENT

Loan from Aberdeen City Council (the operator of Aberdeen Art Gallery & Museums)

To

Borrower to complete all blank sections

Borrower name (individual)	
Borrower name (organisation)	
Company Number/ Charity Number or Partnership Number (if applicable)	
Address line 1	
Address line 2	
Address line 3	
Town/City	
Postcode	
Email	

Aberdeen City Council ("the Council") constituted by and acting under the Local Government etc. (Scotland) Act 1994 and having its principal office at Town House, Broad Street, Aberdeen (hereinafter referred to as "the Council") operates Aberdeen Art Gallery & Museums. The Council offers to lend the Borrower for the period of the undemoted exhibition:

Exhibition title / purpose of loan	
Venue	
Exhibition dates / loan dates	
Loan number	

the following item(s):

Object number	Title/Description	Valuation	Credit line

Subject to the following terms and conditions. For the avoidance of doubt, words importing one gender shall be construed as importing any other gender.

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### 1. Insurance

A certificate of insurance or indemnity for the values noted above must be sent to the Council before the loan can be released. Alternatively, we reserve the right to insure the loan and charge the cost to the Borrower. Insurance cover should be on an 'All-Risks, Nail to Nail' basis unless agreed otherwise.

In signing this loan form the parties using UK Government Indemnity agree to the conditions set out in paragraph 2 of the GIS Undertaking referred to as the 'Condition Precedent':

GIS 'Condition Precedent'

This indemnity is conditional upon it being a term of the loan agreement that:

- (i) no restoration or conservation work is carried out on the object without the prior agreement of the owner;
- (ii) the borrower is under no liability for the loss of, or damage to, the object arising or flowing from:
  - (ii.i) war, hostilities or war-like operations, but excluding acts of terrorism, riot, civil commotion, piracy and hijacking;
  - (ii.ii) the negligence or other wrongful act of the owner, his servants or agents;
  - (ii.iii) the condition (including inherent vice or a pre-existing flaw) of the object at the time of its loan;
  - (ii.iv) restoration or conservation work undertaken to the object by the borrower, his servants or agents with the agreement of the owner; or
  - (ii.v) a third party claiming to be entitled to the object; and
- (iii) any liability which the borrower may incur to the lender arising out of the loan of the object shall not exceed the specified value.

### 2. Transport

The method and conditions of transport to deliver and return the loan items must be agreed in advance with the Council. Any deviation from the agreed transport arrangements may result in the loan being withheld. The Council reserves the right to specify a courier to oversee the transportation of the loan items at any or all stages of the loan. Where a courier is nominated the loan items will be moved only in the presence of the courier unless otherwise delegated. The professional staff of the borrowing institution will assist the courier.

### 3. Gallery Conditions

(i) In cases where loans are not hung, or on departure not dispersed immediately, they must be placed in an environmentally controlled safe or strong room at the borrowing institution until ready to be securely installed or removed from the building (see 3(ii) for conditions required).

(ii) Environmental conditions in the area in which the loan is displayed or temporarily stored should be maintained as follows:

Relative Humidity: 40% - 65% with no rapid fluctuations

Temperature: 17°C – 23°C with no rapid fluctuations

Light levels for oils must not exceed a maximum of 200 lux. For watercolours, textiles, drawings and prints levels must not exceed a maximum of 50 lux.

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Please also refer to any Special Conditions listed below.

(iii) For the duration of the exhibition, during the periods of public access, ~~sufficient~~ warders are to be provided between or in each of the rooms so that the loan works are visible at all times. ~~In the event,~~ ~~that~~ the exhibition area is unmanned at other periods, there must be a security system accepted as adequate by the Council.

(iv) We reserve the right to request a facilities report from the borrower.

#### 4. Emergency and Damage

During the period of the loan the loan items may not be moved from the display cases or the agreed area for exhibition without the prior agreement of the Council except in the circumstances of an emergency. In such circumstances the Borrower is empowered to remove the loan items from the exhibition to a place of safekeeping. If an emergency does arise the Council must be informed immediately. Similarly, in the case of damage, the Council should be notified at once.

#### 5. Costs

The Borrower is responsible for all costs, fees and expenses arising from the loan. Without prejudice to the generality of the foregoing, the Council reserves the right to charge for any or all costs of mounting, framing, glazing, crating and other contingent expenses.

#### 6. Photography

Photography is permitted within the space for personal, non-commercial purposes only. It is the visitors' responsibility to ensure no copyright is infringed.

Requests for photography including those from media and commercial sources require permission from the Council. High resolution press photographs of the loan works can be supplied by the Council. Please contact Museums Support [MuseumSupportStaff@aberdeencity.gov.uk](mailto:MuseumSupportStaff@aberdeencity.gov.uk) in writing for more details.

#### 7. Copyright

It is the responsibility of the Borrower to observe copyright law.

#### 8. Credit Line

For labels and catalogues, the credit line should read: Aberdeen City Council (Art Gallery & Museums Collections)

#### 9. Special Conditions

Once installed, the works should not be moved without permission of the Council.

Protective gloves must always be worn by all persons handling the loan.

Exhibition labels should not be adhered to the back of works.

#### 10. Additional Conditions for International Loans

Government regulations will be adhered to in international shipments. The Borrower is responsible for adhering to all relevant import/export requirements and paying all relevant duties. The Borrower will

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Schoolhill  
Aberdeen  
AB10 1FQ

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protect objects from possible damage during its custom inspections and will make effort to ensure that customs examinations are made only at the Borrower's premises. If the nature of the material to be exported falls within the types addressed by the UNESCO Convention, its status in the importing country should be verified before this loan agreement is signed by the Borrower. The Council requires a declaration of immunity from seizure if available. The provisions of this loan agreement are subject to the doctrine of *force majeure*.

#### 11. Penalty Interest

In the event that any sum to be paid by the Borrower in terms of this Loan Agreement is not paid on the relevant due date for payment (if no date is specified the date of demand for such will be taken as being the due date for payment), the Borrower shall pay interest on the outstanding sum at the rate of four per cent (4%) above the base lending rate applied from time to time by the Bank of Scotland plc from the said due date until the date the relevant sum is paid in full.

#### 12. Invalidity of Part

If any provision of this loan agreement is held to be invalid or illegal or unenforceable, the validity, legality or enforceability of the remaining provisions will not in any way deemed to be affected.

#### 13. Scots Law

This loan agreement will be construed in accordance with and governed by the law of Scotland and the parties hereby submit to the exclusive jurisdiction of the Scottish Courts.

#### 14. Dispute Resolution

Any dispute or difference arising between the parties concerning the implementation of this Loan Agreement, save for matters relating to the Government Indemnity Scheme, may, failing agreement, be referred to arbitration by the parties in dispute jointly or individually. Matters relating to the Government Indemnity Scheme shall be dealt with by the statutory operator of the Government Indemnity Scheme currently the Arts Council England. Any arbitration commenced under this Clause shall be conducted in accordance with the Arbitration (Scotland) Act 2010 including the schedule (and all mandatory and default rules contained in the schedule) to that Act. The said Act and rules are together referred to in this Clause as "the Arbitration Act". It is further agreed that:

In the case of any referral to arbitration under this loan agreement, the parties in dispute may agree the identity of an arbitrator or, if agreement cannot be reached within ten (10) calendar days, the arbitrator shall be appointed by the Chairman for the time being of the Scottish Branch of the Chartered Institute of Arbitrators. In any event, the arbitrator shall be either a solicitor, or an advocate, or an arbitrator recognised by the Chartered Institute of Arbitrators of not less than 10 years standing.

Without prejudice to and subject to the provisions of the Arbitration Act in respect of any such arbitration, the arbitrator shall:

- (i) conduct such arbitration within the terms and spirit of the Arbitration Act;
- (ii) have discretion in terms of the procedure governing the arbitration (such as ordering the parties in dispute to provide written submissions within such time period as he considers appropriate

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Art Gallery  
Schoolhill  
Aberdeen  
AB10 1FG

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- and/or to attend such hearings as he deems necessary) except as specifically provided for in this Clause;
- (iii) deliver his award on any matter referred to him within twenty-eight (28) days of concluding any hearings which may have been held in connection with the matter, and in any event deliver his award within six (6) months (or such other period as the parties in dispute may agree) of his appointment as arbitrator;
  - (iv) have the power to open up, review, and revise any opinion, certificate, instruction, determination or decision of whatever nature given or made under this Agreement, or where appropriate to order financial compensation to be paid by one of the parties in dispute to the other(s);
  - (v) hold such arbitration in Aberdeen;
  - (vi) state his award with reasons and in writing; and
  - (vii) have discretion to award part or the whole of the costs of the arbitration against or in favour of one of the parties in dispute.

The seat of arbitration will be Scotland.

#### 15. Validation

The Council's agreement to lend will be validated only when this form has been signed by both parties. Two copies are enclosed. Please sign both copies, returning one to Emily Goalen, Loans Officer and retaining the other for your records.

#### 16. Your data

**Why are we asking for your information?** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal ownership of items within the care of Museums and Galleries, to ensure that we acknowledge the source of those items and to keep proof of item return. The information you provide will only be used for the stated purposes above.

**How long we'll keep your information for:** Loan Out Agreements will be securely destroyed 3 years after the items' return but a loan record and receipts showing that items have left our care will be kept in perpetuity to ensure ownership is clear and undisputed and to keep proof of return.

**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.

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**To be completed by the Borrower**

I hereby agree to the terms and conditions as set out above in relation to the following loan:

Exhibition title / purpose of loan	
Venue	
Exhibition dates / loan dates	
Loan number	

the following item(s):

Object number	Title/Description	Valuation	Credit line

This agreement is only validated when signed by both parties. Two copies are enclosed. Please sign both copies and return one to the Loans Officer at Aberdeen Treasure Hub, Granitehill Road, Aberdeen, AB16 7AX, retaining the other for your records. IN WITNESS WHEREOF this Loan Out Agreement is signed as follows:

They are signed for and on behalf of Aberdeen City Council at Aberdeen by:

Signed (Authorised Signatory) Print Name	Signed (Witness) Print Name
Date	Address
Position	

For and on behalf of the Borrower:

Signed (Authorised Signatory) Print Name	Signed (Witness) Print Name
Date	Address
Position	

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## **Appendix 15: Picture Loan Scheme (2020 comment – this scheme is being revised)**

### **LOAN APPLICATION**

Please complete the reverse of this form and return it to:

Curator (Fine Art)  
Aberdeen Art Gallery  
Schoolhill  
ABERDEEN  
AB10 1FQ  
Telephone: (01224) 523 699

A limited number of works of art are available for loan to institutions where the environmental conditions and security are considered satisfactory by Aberdeen Art Gallery and Museums.

### **GUIDELINES FOR BORROWERS**

#### **1. Selection**

The pictures will be selected by the Keeper of Fine Art in consultation with the Officer in Charge at Aberdeen Art Gallery based on information provided on the reverse of this form and a site visit. Whenever possible a limited choice will be offered.

#### **2. Period of Loan**

The minimum contract period of any loan is one year. The Art Gallery and Museums reserves the right to withdraw a work from loan, in which case an alternative will be offered.

#### **3. Insurance**

Aberdeen Art Gallery holds liability for works on loan which will be insured under the Art Gallery Policy. Borrowers will be invoiced a small insurance premium of 0.4% of the value of each work on loan.

#### **4. Delivery and Hanging**

Delivery and Hanging will be undertaken by Art Gallery and Museum Staff. Once positioned, the works must not be moved except by members of the Art Gallery and Museums.

#### **5. Conservation**

Pictures will be positioned as far as possible according to the borrower's requirements, provided the location is compatible with the environmental conditions required for the work. Pictures will be inspected annually by the Keeper of Fine Art.

#### **6. Charges**

The loan fee subject to annual review of £110 per picture and £85 for a print, shall be paid annually in advance upon receipt of an invoice from Aberdeen Art Gallery and Museums. The fee is non-refundable.

**APPLICATION TO BE COMPLETED BY THE BORROWER**

1. Name of borrowing Institution .....  
Address .....  
.....  
2. Name and position in Company of Contact authorised to negotiate Loan  
.....  
Telephone .....  
3. Function of room(s) in which picture(s) will be hung  
.....  
If possible, please attach a sketch plan indicating position of doors, fireplace, heaters  
and approximate measurements of wall areas.  
4. Number of pictures required .....  
5. Type of picture(s) preferred .....  
6. Special considerations: style of décor, eg: Victorian, Modern etc  
.....  
Authorised Signature .....  
Name .....  
For and on behalf of .....  
Date .....

Conditions of loan for the item(s) listed above

1. The items listed overleaf are the property of Aberdeen City Council and on loan to the borrower named overleaf (borrower) under the terms and conditions of the Picture Loan Scheme (the scheme) operated by the Museums and Galleries Section, Neighbourhood Services Central, of Aberdeen City Council (the Service). The terms and conditions are as follows:
2. The minimum contract period of any loan under the scheme is one year. Borrowers returning works within the contract period will not receive a refund. The Service may terminate the loan contract at the end of any one year loan by one month's notice to the borrower.
3. The loan hire fee in respect of each item will be paid annually in advance on receipt of an invoice from the Service. The fee is non-refundable. The level of fees is determined from time to time by the Service.
4. The Service will insure and accept liability for the item(s) under loan. The borrower must bear the cost of the insurance premiums, which will be added onto the annual hire fee invoice.
5. Delivery and installation is undertaken by the Service's staff. Once in position the works must not be handled or moved except by members of staff of the Service. Should the borrower require an item to be moved for any reason, e.g. during redecoration, the Service must be contacted to remove and reposition the works. At least 7 days notice of such a requirement must be given.
6. New loans are subject to an administration fee, the level of which is determined from time to time by the Service. The administration fee will apply in the following circumstances only:  
(i) the initial loan  
(ii) if items on loan are changed for alternative works at the borrower's request  
The administration fee will not apply to the removal or re-positioning of items for any other purpose (see nos. 5 and 7).
7. Works on loan are checked annually for changes to their condition. In order to cover the cost of staff time for this service a £25 fee will be charged. This sum will be added to the annual rental invoice. If loans have been exchanged for alternative works that year (see 6.ii) the fee for



checking the picture will not apply as new loans are checked upon installation. If for any reason works are not checked the fee will not be charged or will be refunded.

8. The items have been positioned as far as possible in accordance with borrowers wishes and with regard to the environmental and security conditions required for the item. Changes in these conditions e.g. re-positioning of radiators, or installation of air conditioning, must be reported to the Service in order that the impact on the works can be assessed.

9a. Should the borrower be sequestrated or sign a trust deed for the behoof of his or her creditors or, being a company, is liquidated or goes into receivership or if the ownership of the company or business changes materially, the Service must be notified immediately.

b. Should the authorised contact person change, the details of the new contact must be notified to the Service.

10a. Loans will be inspected on-site annually by the Service. Normally 7 days notice of such a visit will be given.

b. Occasionally the Service may wish to permit persons undertaking research access to items on loan under the scheme. Normally 7 days notice of such a visit will be given.

11. In the event of a work being damaged, the Service must be informed at once. Repairs must not be attempted.

12. The Service reserves the right to withdraw a work from loan e.g. for photography or for an exhibition, in which case an alternative will be offered.

13. Black and White photographic prints are normally available for sale of works on loan and colour transparencies can be made to special order.

14. Breach of any of the conditions may result in the immediate withdrawal of a work or works and may result in legal proceedings for damages for any loss incurred by the Council as a result of such a breach, in addition to any other remedy at law available to the Council.

## Appendix 16: Disposal Proposal Form

+

# Disposal Proposal Form

## Aberdeen Art Gallery and Museums

<b>Proposal recommended by:</b>				
Name:		Position:		
Signature:		Date:		
<b>Type of disposal (circle as appropriate)</b>				
Associated cost of disposal: (transport/postage/hazardous waste etc.)				
Proposed transfer details:				
<b>Object(s) for disposal (attach object(s) images; <a href="#">continue on</a> a separate sheet or append list)</b>				
TMS object package name				
Acc. Number	Object description / name	Acquisition Source	Est. Value (£)	Condition
<b>Reason for disposal:</b> (in accordance with the MA's Code of Ethics 2008, include reference to appropriate section of collecting policy; relevance to current collection; exhibition programme; education programme)				

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Page 1 of 4

<b>Proposal REVIEWED by Learning Manager:</b>			
Accepted		Declined (reason)	
Name:			
Signature:		Date:	
<b>Proposal CONSIDERED by Disposal Panel:</b>			
Name:		Declined (reason)	
Panel members:			Date met:
<b>Disposal APPROVED by Art Gallery &amp; Museums Manager:</b>			
Accepted		Declined (reason)	
Name:			
Signature:		Date:	
<b>Disposal APPROVED by Head of Service:</b>			
Accepted		Declined (reason)	
Name:			
Signature:		Date:	

<b>FOR COMPLETION FOLLOWING DISPOSAL</b>			
Exit form number:		Date of disposal:	
Collection management database updated by:		Date:	
<b>Disposal by TRANSFER</b>			
Title transferred to:			
<b>Disposal by SALE</b>			
Agent details:		Price achieved (£):	
		Income code:	
<b>Disposal by DESTRUCTION</b>			
Method of destruction:			
<b>Disposal by OTHER METHOD</b>			
Details:			

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## DISPOSAL PROCESS CHECKLIST



BEFORE approval for disposal				
STEP	ACTION	POST RESPONSIBLE	NAME	DATE
1	Review the collection / item(s) including expert / community advice	Curator		
2	If not on database, create record on TMS (basic level of data entry)	Curator		
3	Take inventory photograph & attach to database record <b>NOTE:</b> photo is a basic record shot and can be of a group of items  all are clearly identifiable, preferably with reference/accession numbers within the image	Curator		
4	Complete "disposal" form and pass to Learning manager	Curator		
5	Identify/locate method of acquisition/entry records. Pass to Lead Curator (Collections Access)	Curator		
6	Complete Learning opinion on "disposal" form. Pass to Lead Curator (Collections Access)	Learning manager		
7	Create paper-based file including all Accession information, transfer of title, entry form copy relating to object(s).	Lead Curator (Collins Access)		
8	If appropriate, notify other curators and/or City Archivist of the intended disposal as item(s) may be transferred to another Section if any interest is expressed.	Lead Curator (Collins Access)		
9	Ensure AAGM legally free to dispose of the item If there is no Transfer of Title, attempt to identify provenance. If no information can be found, consider the risk of disposing of an item of which the museum cannot prove ownership.	Lead Curator (Collins Access)		
10	Identify any agreements on file re: disposal made with donors at time of transfer of title	Lead Curator (Collins Access)		
11	Establish if item(s) was acquired with the aid of an external funding organisation. <b>NOTE:</b> For objects purchased with the assistance of grant-aid, the grant giving body will be notified so that any relevant conditions attached to the original grant may be fulfilled.	Lead Curator (Collins Access)		
12	Proposal reviewed by Disposal Panel	Disposal Panel		
13	If item(s) approved for disposal by Disposal Panel, forward to be approved and signed by Art Gallery & Museums Manager AND Head of Service.	Head of Collections		
14	If required, disposal report may be presented to the Education, Culture and Sport Committee.	AGM Manager		

AFTER approval for disposal				
STEP	ACTION	POST RESPONSIBLE	NAME	DATE
1	If item(s) donated in the past 20 years: Notify donor or executors of donor of intent to dispose.	Head of Collections		
2	If an object has severely deteriorated or is seriously damaged, it may be de-accessioned and destroyed without offering it to another institution.	Curator		
3	Conduct preliminary investigations to ascertain whether another museum or public institution is interested in acquiring the object.	Curator		
4	Advertise in the MA's Museums Journal or other appropriate professional publication.	Lead Curator (Collins Access)		
5	Arrange for physical transfer of object to Accepting institution. Remove Accession Number from the object(s) before it leaves AAGM.  <b>NOTE:</b> Provide Accepting institution with all relevant Accession information on object(s). Retain copies. The Accepting institution must sign a receipt stating that they accept possession of and title to the object.	Curator		
6	If no institution shows interest in the object, the Museum will dispose of the object by other means, including return to the original donor, sale or destruction. Remove Accession Number from the object(s) before it leaves AAGM.	Head of Collections & Lead Curator (Collins Access)		
7	If offered for sale, seek independent valuation. [Proceeds for Collections improvement only]	Head of Collections		
8	Consign to auction	Head of Collins		
9	Amend TMS record: NOTE: record is NOT deleted. <ul style="list-style-type: none"> <li>• item(s) has been de-accessioned</li> <li>• method of disposal</li> <li>• date of disposal</li> <li>• name of the Curator</li> </ul>	Lead Curator (Collections Access)		
10	Once item(s) has left AAGM ownership - Complete and pass Object Movement Form to the Documentation Officer, detailing final arrangements for disposal	Officer dealing with final arrangements		
11	Record object(s) current location as de-accessioned, ensure item(s) removed from e-museum and annotate the disposal form with final actions taken.	Documentation officer		

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ENTRYFORM

Aberdeen Art Gallery and Museums (AAGM)

Aberdeen Art Gallery, Schoolhill, Aberdeen, AB10 1FQ  
 www.aagm.co.uk Tel: 03000 200 293



SHEET \_\_ of \_\_

Deposited Location:	Object No.:	ENTRY No: ENTRY-....
---------------------	-------------	----------------------

OWNERSHIP

Received from: Named contact:  Address:  Tel No:	Owner (if different): Named contact:  Address:  Tel No:
---	--

DETAILS OF DEPOSITED MATERIAL

**DESCRIPTION & HISTORY OF ITEM / COLLECTION**  
 (PLEASE note obvious damage & any related information e.g. when, where or how it was found or used; names, dates & details of the people who made or previously owned it etc. Use **CONTINUATION SHEET** if necessary and affix.)

**ACTION**

.....

Total number of items: \_\_\_\_\_ Ensure digital photo(s) taken: \_\_\_\_\_ Continuation Sheet used:

REASON

**REASON FOR ENTRY** (tick as applicable & sign)

**Identification** - I leave the item(s) listed for identification/comment & undertake to collect them no later than four weeks from today (unless a different timescale is agreed as follows: .....).

**Offer of Gift/Transfer** - I offer to give the item(s) listed above to AAGM's governing body.

**Offer of Sale** - I offer to sell the item(s) listed above to AAGM's governing body (price sought £.....).

**Loan (by prior agreement)** - I lend the item(s) listed above to AAGM's governing body for a period of ..... Please see separate Loan Agreement number ..... (if applicable).

I confirm that the information given on this form is correct to the best of my knowledge & belief and that I accept the terms & conditions described overleaf.

**Signed (owner/depositor):** \_\_\_\_\_ **Date:** \_\_\_\_\_

GDPR

I agree to AAGM retaining my personal data for the purposes stated overleaf  **Initials:** \_\_\_\_\_

ACTION

**ADDITIONAL AGREEMENT (GIFT / SALES ONLY)** (tick as applicable & sign)

I, the **owner**, confirm that *I am over 16 years of age*, have undisputed title to the item(s) listed above, with full power to dispose of the items and transfer such title to AAGM's governing body, **OR**

I, the **depositor** acting on behalf of the owner(s), confirm that the owner(s) have undisputed title to the item(s) listed above, with full power to dispose of the items and transfer such title to AAGM's governing body & that I am authorised by the owner(s) to act on their behalf to that effect.

The **title** in the items listed above, & subject to the conditions overleaf, is hereby **transferred** to the governing body of AAGM, if AAGM is willing to accept title/ownership.

**Signed (owner/depositor):** \_\_\_\_\_ **Date:** \_\_\_\_\_

**AAGM Manager signature (ONLY for acceptance of transfer of title):** \_\_\_\_\_ **Date:** \_\_\_\_\_

**MUSEUM SIGNATORY** Receipt of the item(s) described above is hereby acknowledged

**Signed:** \_\_\_\_\_ **Printed name:** \_\_\_\_\_ **Date:** \_\_\_\_\_

On behalf of AAGM's governing body

RETURN

**RETURN OF ITEM(S) TO OWNER** (tick as applicable & sign)

I, the depositor/owner, acknowledge the **return** of the item(s) described above in a satisfactory condition following:

Identification     The end of the period of loan     AAGM's governing body declining to accept the donation or purchase of the item(s)

**Signed (owner/depositor):** \_\_\_\_\_ **Countersigned (for AAGM):** \_\_\_\_\_ **Date:** \_\_\_\_\_

## CONDITIONS OF DEPOSIT

### General

Aberdeen Art Gallery and Museums (AAGM) will take the same care and precautions for the protection of the item(s) described overleaf, whilst they are in its custody, as it does for those in its permanent collections. Except in the case of negligence on the part of itself, its officers or employees, AAGM's governing body does not accept liability for loss of, or damage to, or deterioration of, the item(s) described overleaf. **No valuation indicated verbally or written on this form at the time of deposit will be admitted by the museum.**

When item(s) are left at an AAGM venue for whatever reason, a copy of this form will be given to the depositor as a receipt. This must be presented when the item(s) are returned to the owner or their representative. Both it and the original form will then be signed by the person receiving the items to acknowledge their receipt in a satisfactory condition. The owner (or the owner's representative) and AAGM will retain their respective forms.

For the purposes of this agreement AAGM's governing body is Aberdeen City Council.

### Enquiries & Identifications

Neither AAGM's governing body, nor its officers or employees, can accept any responsibility whatsoever for an opinion that may be expressed on items submitted for examination. Opinions may be given only to the owner of an item or to the representative of the owner. AAGM staff are not authorised to give valuations, to assist in the disposal of private property, or to recommend and/or otherwise express an opinion regarding the merits of a specialist business. It is the depositor's responsibility to collect item(s) described overleaf and left for identification within four weeks of the date of the form, unless a different timescale is agreed. **In the event of the item(s) not being collected within the agreed period, AAGM's governing body reserves the right to retain or dispose of the item(s) as it thinks fit after a period of four months from the agreed collection date.**

### Acquisitions

AAGM has a collecting policy which limits those items which it may acquire. Not all offers of loans, donations or sales can be taken up. If AAGM's governing body does not accept such an offer, the owner will be informed of that decision. **In the event of items not being collected within four months of the date of that decision notification, AAGM's governing body reserves the right to dispose of the item(s) as it thinks fit.**

In the case of acquisition by AAGM's governing body of the item(s) described overleaf by gift or sale, the owner (or a person authorised to act on behalf of the owner) transfers to AAGM's governing body absolute ownership of those items, without condition other than that the governing body will hold the items on trust for use by AAGM to the public benefit, and in accordance with those provisions of the Museum Accreditation Standard in force at the time of the gift.

### Transfer

Proposals must be approved by the Acquisition & Disposal Panel prior to any transfer of items from other Aberdeen City Council functions or Accredited museums.

### Loans

This form acts as a first receipt for material offered for loan; if accepted, loan items will be subject to a separate **loan agreement**, to which additional conditions (including a specific return date and agreed valuation) will apply. Loans are never accepted for an indefinite period, but may be renewed.

### Your data: Conditions of Deposit

**Why are we asking for your information?:** Aberdeen City Council Museums and Galleries collects and stores information about you in electronic and hard copy format in order to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries. The information you provide will only be used for the purposes of tracking provenance and ownership and, where applicable, to keep proof of item return.

**How long we'll keep your information for:** We will keep this information to ensure ownership is clear and undisputed. This length of retention varies depending on reason for Object Entry. Further details can be supplied on request.

**Your rights:** You've got legal rights about the way the Council handles and uses your data, which include the right to ask for a copy of it, and to ask us to stop doing something with your data. Please contact the Council's Data Protection Officer by email [DataProtectionOfficer@aberdeencity.gov.uk](mailto:DataProtectionOfficer@aberdeencity.gov.uk) or in writing at: Data Protection Officer, Aberdeen City Council, Business Hub 6, Level 1 South, Marischal College, Aberdeen, AB10 1AB.

More information about all the rights you have is available on our website at: <https://www.aberdeencity.gov.uk/your-data>. You also have the right to make a complaint to the Information Commissioner's Office ([www.ico.org.uk](http://www.ico.org.uk)). They are the body responsible for making sure organisations like the Council handle your data lawfully.

**Our legal basis:** Aberdeen City Council is the Data Controller for your information. Wherever the Council processes your data, we need to make sure we have a legal basis for doing so in data protection law. The Council understands our legal basis for processing your data is to establish clear legal ownership of items permanently or temporarily within the care of Museums and Galleries as Article 6(1)(b) of the General Data Protection Regulation. This means it is part of our Conditions of Deposit contract with you.



## Short and long-term loans out

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#### Version Control

<b>Document Date:</b>	20 April 2021
<b>Policy Number:</b>	
<b>Version:</b>	2.0
<b>Policy Owner:</b>	Museums Collections
<b>End User:</b>	Public
<b>Approval Authority:</b>	Chief Officer City Growth
<b>Scheduled Review:</b>	Annually
<b>Changes:</b>	Procedure creation for Museum Accreditation Standard

## Introduction – why we lend

Lending to UK and international galleries and museums raises the profile of Aberdeen and its collections. The presence of loans from the city's collections in the borrowing venues contributes to worldwide promotion of Aberdeen and its attractiveness as a cultural tourism destination. Loans enable us to showcase the quality of the collection to a new segment of potential visitors, broadening access to the collection and reaching new audiences. Items which might otherwise be in storage are made available to the public.

An active loans programme enables us to:

- contribute to Aberdeen City Council's Local Outcome Improvement Plan themes (LOIP):  
*Prosperous Economy* - works of art on loan to UK and overseas venues strengthens the city's links, raises the profile of the city and its art collections and drives tourists to visit Aberdeen as a cultural tourism destination  
*Prosperous people* – a sense of pride for our people as works of art are loaned to prestigious UK and international venues. Extensive publicity and promotion surrounding exhibitions serves to raise the profile of our collections  
*Prosperous Place* - enhances Aberdeen and the wider city region's inward investment and international offer by presenting the strength of the city's collections and cultural offer to overseas visitors
- increase academic research into our objects within a different context
- foster partnerships with other Museums and Galleries

## Scope

This document outlines Aberdeen Art Gallery & Museums (AAGM) guidelines and procedures for short and long-term loans out.

- The policy applies to the loan of accessioned Item(s) in the museum's collection
- The hire of works under the Collection Loan Scheme is outside the scope of this policy.
- The policy does not apply to any Item(s) leaving the museum for purposes of conservation, mounting or framing. The gallery's exit form covers these movements
- If the purpose of conservation is directly linked to the loan and takes place at the borrowing institution this policy will apply

## Requesting a loan

Borrowers are encouraged to discuss potential loans with a relevant curator before making a formal loan request by email [aagmcurators@aberdeencity.gov.uk](mailto:aagmcurators@aberdeencity.gov.uk) or phone 03000 200 293.

Request letters should then be made in writing to Helen Fothergill, Service Manager – Archives, Gallery & Museums, either by post or attached to an email:

**Aberdeen Art Gallery**

**Schoolhill , Aberdeen**

**AB10 1FQ**

[HFothergill@aberdeencity.gov.uk](mailto:HFothergill@aberdeencity.gov.uk)

Requests should be made as early as possible but with a **minimum** of 6 months' notice for UK loans and 9 months for international loans. Deadlines are datable from receipt by AAGM of a formal request letter.

Request letters should include:

- The object's title or name, maker/artist and accession number
- Exhibition dates and information relating to further venues
- A brief justification for the loan within the context of the exhibition
- Contact details for the registrar or loan administrator
- An indication of how the borrower will insure the loan on a 'nail to nail' all risks basis i.e. Government Indemnity or commercial insurance
- If possible, supply completed UKRG facilities reports and environmental charts for the exhibition period one year prior to the proposed exhibition dates

### Loan Procedure

New loan requests are assessed by the relevant Lead Curator (and wider team), Head of Collections and Loans Officer. The Lead Curator passes their recommendation onto the Art Gallery & Museums Manager for final approval.

The Loans Officer will then inform the borrower of the decision. This is usually done within 4-6 weeks of receipt of the request letter.

### Lending criteria

#### Duration

AAGM will consider requests for the loan of any accessioned object in the collection although several criteria will be taken into account. All loans will be for a fixed period. Duration is dependent on loan type and the sensitivity of the object:

#### Short term loans

AAGM will normally lend objects to a temporary exhibition for no more than 12 months.

#### Long term loans

Long term loans are agreed up to a maximum of 5 years with the option thereafter to renew on a yearly basis. Requests to renew should be made to the Loans Officer 6 months prior to the end of the loan. Requests should include condition reports for each item with accompanying images. The Loans Officer should also be informed 6 months in advance of the return of a loan.

#### Touring exhibitions

AAGM will not normally lend to touring exhibitions with more than three venues or which exceed a 12-month period.

## Who we lend to

- Accredited museums and galleries within the UK and internationally
- Educational institutions
- Public and charitable bodies, where public access can be guaranteed

## How requests are assessed

Requests will be assessed on the following criteria:

- The borrower has demonstrated the importance of the object to their exhibition or research
- The loan will help to raise the profile of AAGM
- The exhibition will provide further academic research into AAGM Collections
- Environmental and security conditions at the proposed loan venue can be met
- The object is stable enough to travel and suitable for the display period requested
- AAGM has the staff capacity to process the loan
- The loan helps AAGM to strengthen partnerships with other institutions

## Why a loan might be refused

- Processing the loan is detrimental to AAGM's own programme
- The object is already committed elsewhere during the same period
- The object is too fragile to travel
- The object has travelled or been handled frequently over the last three years
- Insufficient notice has been provided
- There is insufficient research in the proposed request to justify the loan and enable a greater understanding of the object
- The borrowing venue cannot supply sufficient facilities reports and/or acceptable environmental readings
- The borrowing venue is unable to meet the costs associated with the loan

## Care of objects

Borrowers should refer to our 'Conditions of Loan' document for guidelines on how our objects should be cared for whilst on loan. A copy of this document will be sent to the borrower at the outset. Once the borrower has confirmed in writing that they can cover all loans costs, satisfactory facilities reports have been received and the Loans Officer is confident that the venue complies with the standards expected of it, a loan agreement will be issued for signature.

As a general rule, all framed works of art should be glazed with laminated glass (or Perspex/Low Reflect Acrylic for larger works) prior to loan to ensure the safety of the work. It is the borrower's responsibility to cover these costs.

## Loan costs

The borrower will be required to cover all costs relating to the loan, including but not limited to:

- Administration fee. In the case of touring exhibitions within the UK an administrative fee will be charged to the organising venue only. For international tours (even if they originate in the UK) each venue will be charged.
- Transport costs
- Insurance

And when necessary:

- A conservation assessment by an external conservator
- Conservation treatment
- Mounting/ framing/ glazing
- Packaging/crating
- Courier per diem/expenses, travel and accommodation

Additional costs relating to specific items or exceptional circumstances will be communicated to the borrower in the decision letter.

### Insurance

It is the borrower's responsibility to insure the objects on an all-risks, 'nail to nail' basis. If insuring commercially, a copy of the insurance policy should be received in advance for approval. Insurance certificates should be received at least two weeks prior to despatch.

### Couriers

Where AAGM requires a courier for a loan it is the borrower's responsibility to cover all reasonable courier costs.

#### **UK loans requiring courier**

The borrower will provide:

- Travel tickets for rail or reimbursement for mileage
- Taxi fares to/from the airport where flights depart/arrive outside of public transport timetables or where the destination cannot be easily reached by public transport
- Accommodation close to the borrowing venue
- Per Diem at an appropriate rate

#### **International loans requiring courier**

- When couriers are accompanying objects on a flight and travelling outside of Europe, business class or premium economy flights will be required.
- Taxi fares to/from the airport where flights depart/arrive outside of public transport timetables or where the destination cannot be easily reached by public transport
- Accommodation close to the borrowing venue
- Per diem at an appropriate rate

Requirement for a courier is based on the following criteria:

- The nature of the object, value, condition, handling requirements
- Installation complexities
- If the loan is to venue previously unknown to AAGM or not previously loaned to by AAGM
- Multi-object loans
- Difficult or long journeys

AAGM will try to reduce courier costs where possible. The need for a courier for each loan will be assessed and if appropriate AAGM will liaise with other British Institutions to courier-share. There may also be circumstances where a courier is only necessary for the installation.

### End of loan reporting

At the end of the loan the borrower should supply the Loans Officer with the following information:

- Numbers of visitors to exhibitions or other activities associated with objects on loan
- Copies of any publicity material that relates to activities the loan was used for, and any resulting press and media coverage
- Damage or theft to any object at the same venue as the loan/s during the loan period

And where possible:

- Information available about the range of audiences reached through the loan
- Copies of any materials associated with the loan, such as the findings of any research; labels, text panels, catalogues
- Details of any associated programmes, lectures or workshops, or targeted educational programmes
- Links to any social media sites that relate to the items on loan and associated activities

## Appendix 6

**Table 6.1** – resolution of admin errors (business as usual)

<b>Time frame</b>	<b>Activity</b> <i>re-locate items (areas likely to be most fruitful without complete audit):</i>	<b>To resolve</b> <i>if possible</i>	<b>Resources required</b> <i>“Business as usual”</i>
Jul 2021-Jan 2022	Paper “shuttle” storage 6000 objects to audit	Completed – 55 previously recorded as missing, now allocated a location	<b>Completed</b>
Jan-Apr 2022	Metal store 6000 numismatics to audit	61 missing numismatics	0.2FTE for 16 weeks (Documentation Officer)
Feb-Nov 2022	Paper Store (drawers only) audit	248 missing prints	0.4 FTE for 33 weeks (2 x Curator)
Feb 2022	Loans audit	Confirm locations of all current <b>loans out</b> from AAGM collections (38 objects across 8 venues)	0.6 FTE for 1 week (Loans Officer)
Feb-May 2022	Maritime Museum ground floor store 2000 objects to audit	122 missing maritime objects	0.4 FTE for 17 weeks (2 x Curator)
Feb-Apr 2022	Torry store – Metal store (600 objects)	200 missing archaeology objects	0.4FTE for 13 weeks (2 x Curator)
Feb-Aug 2022	Torry store mezzanine (2400 objects)	200 missing archaeology objects (as above)	0.4 FTE for 29 weeks (2 x Curator)
Feb-Mar 2022	Fine Art temporary number reconciliation - 186 temp numbers to audit	249 fine art missing objects	0.6 FTE for 8 weeks (1 x Curator)

**Table 6.2** – improvement of records and transparency (business as usual)

<b>Dates</b>	<b>Activity</b> <i>Increase transparency &amp; vigilance:</i>	<b>Level of work</b>	<b>Resources required</b> <i>“Business as usual”</i>
Feb 2022 -Mar 2024	Publish new records for collection objects online via <a href="https://emuseum.aberdeencity.gov.uk/collections">https://emuseum.aberdeencity.gov.uk/collections</a>	50,000 records currently available online; total target 150,000 records (some referencing multiple objects)	0.8FTE ongoing (Documentation officer & 7x Curator)
Feb 2022 -Mar 2024	Increase digitisation & photography programme	Scanning collections – priority for volunteers 3D photography to be batched by size to avoid re-set of studio	0.8FTE ongoing (0.6FTE Photographer, 7x Curator)

**Table 6.3** – Audit, research and reconciliation of historic losses and missing items

<b>Timescale with additional resources</b>	<b>Activity</b> <i>Complete a full collection audit, reconciliation of historic data:</i>	<b>Focus of work</b>	<b>Resources required if operating “business as usual”</b>	<b>Timescale</b> <i>“business as usual”</i>
Jun – Dec 2022 + Documentation officer 2.4FTE for 29 weeks	Progress with cataloguing of the institutional archive (bequest paperwork, accession registers, history files, correspondence, past council and sub-committee minutes etc.)	Historic losses	Documentation officer @ 2 days per week	Apr 2024 - Oct 2027 0.4FTE for 174 weeks
Jan – Aug 2023 2.0FTE for 34 weeks	Full audit of Treasure Hub (Hub 9) c. 90,00 objects	Outstanding missing objects	2 x curators @ 2 days per week	Apr 2024 – Jun 2026 0.8FTE for 55 weeks
Aug 2023 – May 2024 2.0FTE for 43 weeks	Full audit of Torry collection store c. 39,000; requires forklift	Outstanding missing objects	2x curators @ 2 days per week	Jul 2026 – Aug 2028 0.8FTE for 107 weeks



<b>Timescale with additional resources</b>	<b>Activity</b> <i>Complete a full collection audit, reconciliation of historic data:</i>	<b>Focus of work</b>	<b>Resources required if operating "business as usual"</b>	<b>Timescale "business as usual"</b>
(Forklift training)			(Additional forklift training)	
Jun 2024 2.0FTE for 5 weeks	Full audit of Maritime Museum displays c. 4000 objects; requires access to display cases	Outstanding missing objects	2 x curators @ 2 days per week	Sep - Nov 2028 0.8FTE for 12 weeks
<b>Completed by end Jun 2024</b>				<b>Completed by end Nov 2028</b>

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## Appendix 8 – Glossary

Term	Definition / context / description
<b>Accession number</b>	<p>Unique number assigned to every item in the collection. This number is often marked directly on the object meaning it can be easily identified and associated with digital and manual records. Each number contains a 5-letter prefix “MDA” code unique to Aberdeen City Council and has been applied to all items in the collection since its introduction in the late 1960s by the (then) Museums Documentation Association (now Collections Trust). Registered MDA codes for ACC collections are:</p> <p><b>ABDAG</b> (Aberdeen Art Gallery) – no longer used for new acquisitions</p> <p><b>ABDMS</b> (Aberdeen Museums) – primary code used</p>
<b>Accession register</b>	<p>The permanent record of all objects which are, or have been, part of the permanent collections.</p>
<b>Collections</b>	<p>Any item entered in the Accession Registers of (the) Museums and Gallery, whether as gift, or purchase, together with any item not entered in the Accession Registers, but in the possession of (the) Museums and Gallery at (a specified date), which was donated or purchased with the intention that it should become part of the Collections.</p>
<b>Collections management database</b>	<p>Digital relational database containing any information available to assist in the management of the collection including means to identify said item wherever possible, record of provenance / ownership and current and past storage or display locations</p>
<b>Collections Development Policy</b>	<p>Sets out the principles, standards and legislation for responsible and ethical acquisition (and disposal) of collections.</p>
<b>Deaccession</b>	<p>Remove from the collection, through a rigorous process following industry guidelines, with appropriate approvals</p> <p>An item may remain in the ownership of ACC, but put to other purposes such as use in education where it is expected to deteriorate until disposal</p> <p>A record of the item is retained in perpetuity.</p>
<b>Disposal</b>	<p>By transfer to another accredited museum, gift, sale, or as a last resort - destruction</p>
<b>Documentation</b>	<p>Process where details relating to the history, donor, insurance valuation, transfer of legal title, acquisition method and physical description of the object is recorded manually and (since the late 1980s/early 1990s) digitally</p>

<b>Term</b>	<b>Definition / context / description</b>
<b>Historic loss</b>	Items recorded as missing prior to the development of the digital database records
<b>Museums &amp; Gallery</b>	The Museums and Gallery is defined as those premises, staff and collections of Fine Art, Decorative Art, Maritime History, Science, Technology and Industry, Archaeology, Numismatics and Social History which may from time to time be under the control of the Service manager - archives, gallery and museums
<b>Review and rationalisation</b>	<p>Collection reviews are focussed research projects to give officers a clearer understanding of the scope of the collection, its documentation, storage and conservation needs, and recommend ways to develop that collection further.</p> <p>This may include public consultation, acquisition, disposal, documentation or storage improvements, curatorial research, exhibition or engagement, and conservation</p>
<b>Reconciled</b>	The digital record now reflects the status of the item. Specific details recorded within the spreadsheet
<b>Resolved</b>	Item only exists when the artist creates the piece for display; the right to re-create and display the item(s) are held by the collection
<b>Transfer</b>	Legal transfer of title / ownership to a new owner (such as a donor transferring title to ACC as part of acquisition, or ACC to another organisation as part of disposal)