

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 30 JUNE 2022

Please let the Committee Officer know as soon as possible if you do not agree with any action proposed in this decision sheet. These are decisions of the Committee and there is an expectation that action will be taken. If for any reason it is apparent that you will not be able to act on these instructions in full or in part or that there will be a delay, please let the Committee Officer know as it may be necessary to advise the Committee or seek further instructions from the Committee.

	Item Title	Committee Decision	Services Required to take action	Officer to Action
1.1	<u>Notification of Urgent Business</u>	<u>The Committee resolved:</u> There were no items of urgent business.		
2.1	<u>Determination of Exempt Business</u>	<u>The Committee resolved:</u> There were no items of exempt business.		
3.1	<u>Declaration of Interest or Transparency Statements</u>	<u>The Committee resolved:</u> The following statements were made: (1) The Convener advised that she had a connection in relation to agenda item 9.1 (ALEO Assurance Hub) due to her appointment as a Director of Aberdeen Heat and Power, however having applied the objective test she did not consider that she had an interest and would not be withdrawing from the meeting for the item. (2) Councillor Henrickson advised that he had a connection in relation to agenda item 9.3 (Unaudited Annual Accounts) due to his appointment on the Board of the Aberdeen Science Centre, however having applied the objective test he did not consider that he had an	Governance	K Finch

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		interest and would not be withdrawing from the meeting for the item.		
4.1	<u>Deputation Requests</u>	<u>The Committee resolved:</u> There were no deputation requests.		
5.1	<u>Minute of Previous Meeting of 22 February 2022</u>	<u>The Committee resolved:</u> (i) to approve the minute as a correct record; (ii) in relation to item 15 (Review of items recorded as 'missing' from Art Gallery & Museums Collections) to note that the Service Update was being prepared and would be circulated in due course.	Governance	K Finch
6.1	<u>Committee Business Planner</u>	<u>The Committee resolved:</u> (i) to note that items 2 (Internal Audit Progress Report) and 3 (Internal Audit Follow up on Recommendations), had been included in the Internal Audit Annual Report; (ii) to note that item 7 (Use of Investigatory Powers Quarterly Report) had been removed due to no requests or authorisations being made in the last quarter and would remain on the business planner for all future meetings; (iii) to note that item 9 (SPSO Decisions, Inspector of Crematoria Complaint Decisions) had been removed due to no decisions being published since the last report to Committee and would remain on the business planner for all future meetings; (iv) to note that items 11 (Payroll and HR	Governance Customer Experience Governance	J Anderson L McKenzie K Finch

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		<p>System Amendments), 12 (Internal Movement of Staff, relief staff and agency workers), 13 (Care Management Recording and Transactions), 14 (IT Infrastructure Systems), 16 (Recovery Arrangements for Sundry Debt), 19 (Consilium System - HRA Building Maintenance System), 20 (Consilium), and 23 (Attendance Management) had been delayed until September 2022;</p> <p>(v) to add two Service Updates to the business planner, those being: Reconciliation of Granite, Union Terrace Gardens and Review of Items Recorded as 'Missing' From Art Gallery & Museums Collections; and</p> <p>(vi) to otherwise note the content of the business planner.</p>	<p>Internal Audit</p> <p>Governance Capital City Growth</p>	<p>J Dale</p> <p>K Finch J Wilson H Fothergill R Sweetnam</p>
7.1	<u>Notices of Motion</u>	<u>The Committee resolved:</u> There were no notices of motion.		
8.1	<u>Referrals from Council, Committees or Sub Committees</u>	<u>The Committee resolved:</u> There were no referrals		
9.1	<u>ALEO Assurance Hub - COM/22/119</u>	<u>The Committee resolved:</u> (i) to note the level of assurance provided by each ALEO on risk management, financial management and governance; (ii) to note that Assurance Hub officers and ALEO Service Leads would discuss any outstanding issues identified in the appendices and	Governance	V Cuthbert

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		<p>identified at the Audit, Risk and Scrutiny Committee with ALEO representatives, with a view to further improving the assessment ratings at the next Hub meeting; and</p> <p>(iii) to note that the Council agreed to form a Joint Venture with bp to develop a hydrogen hub in the city, agree that the ALEO Assurance Hub provide oversight of bp Aberdeen Hydrogen Energy Limited, and note that the Assurance Hub Terms of Reference would be amended accordingly.</p>		
9.2	<u>External Audit - Audit Status Update</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that the Chief Officer – Finance would include the inflation figures in the treasury management report which was presented to Council on a six monthly basis; and</p> <p>(ii) to otherwise note the content of the report.</p>	Finance External Audit	J Belford M Wilkie
9.3	<u>Unaudited Annual Accounts 2021/22</u>	<p><u>The Committee resolved:</u></p> <p>(i) to approve the Annual Governance Statement as included in the Council's unaudited Annual Accounts for the financial year 2021/22;</p> <p>(ii) to note the Council's unaudited Annual Accounts 2021/22;</p> <p>(iii) to note the unaudited Annual Accounts 2021/22 of the Council's registered Charities;</p> <p>(iv) to note that following the meeting the Council's and the registered charities unaudited Annual Accounts would be</p>	Governance Finance	V Cuthbert L Fullerton J Belford

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		<p>finalised, signed and submitted to the Council's external auditors, KPMG, and Audit Scotland;</p> <p>(v) to note that the Audit, Risk and Scrutiny Committee on 27 September 2022 would receive the Council's audited Annual Accounts for consideration and approval prior to their signature by the Chief Officer - Finance, Chief Executive and a Council co-Leader;</p> <p>(vi) to note that the Audit, Risk and Scrutiny Committee of 27 September 2022 will also receive the external auditor's report on the annual accounts for debate and consideration and that this report would set out the auditor's findings and conclusions, highlight the significant issues arising from the audit of the annual accounts and inform Elected Members of the proposed audit opinion in advance of the accounts being certified;</p> <p>(vii) to note that the Audit, Risk and Scrutiny Committee on 27 September 2022 would also receive the audited Annual Accounts for the registered charities for consideration and approval prior to their signature along with the associated external auditor's report;</p> <p>(viii) to note that the guarantee for £127k to Aberdeen Science Centre detailed in contingent liabilities in the Council's Annual Accounts would be removed</p>		

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		the business planner items matched those from the Internal Audit Plan.		
9.5	<u>School Estate and Pupil Security - AC2108</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that the Chief Internal Auditor would provide clarity in relation to the completion date for recommendation 12.1.10 in the audit follow up report to be presented in September; and</p> <p>(ii) to otherwise endorse the recommendations for improvements as agreed by the relevant Function.</p>	Internal Audit Operations	J Dale E Sheppard A Campbell A Jones
9.6	<u>Capital Project Management - AC2118</u>	<p><u>The Committee resolved:</u></p> <p>to endorse the recommendations for improvement as agreed by the relevant Function.</p>	Internal Audit Capital	J Dale J Wilson R MacTaggart
9.7	<u>Budget Monitoring - AC2208</u>	<p><u>The Committee resolved:</u></p> <p>to endorse the recommendations for improvement as agreed by the relevant Cluster.</p>	Internal Audit Finance	J Dale J Belford L Fullerton
9.8	<u>Learning Disabilities - AC2210</u>	<p><u>The Committee resolved:</u></p> <p>to endorse the recommendations for improvement as agreed by the relevant Cluster.</p>	Internal Audit Aberdeen Health & Social Care Partnership	J Dale S MacLeod S Bosbury A Stephen
10.1	<u>Exempt Items</u>	<p><u>The Committee resolved:</u></p> <p>There were no exempt items of business.</p>		

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