

GOVERNANCE

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 11 MAY 2023

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	Cluster 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>Declarations of Interest or Transparency Statements</u>	<u>The Committee resolved:</u> (1) Councillor Ali advised that he had a connection in relation to agenda item 9.1 (Unaudited Annual Accounts 2022-23), item 9.4 (Internal Audit Progress Report) and item 9.5 (ALEO's Performance and Payments) by virtue of him being a previous Director of Aberdeen Heat and Power Ltd, having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting for the item; (2) Councillor Allard advised that he had a connection in relation to agenda item 9.1 (Unaudited Annual Accounts	Governance	M Masson

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		<p>2022-23), item 9.4 (Internal Audit Progress Report) and item 9.5 (ALEO's Performance and Payments) by virtue of him being a Council appointed Director of Aberdeen Heat and Power Ltd, having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting for the item; and</p> <p>(3) Councillor Nicoll advised that he had a connection in relation to agenda item 9.5 (ALEO's Performance and Payments) by virtue of him being a Power of Attorney for a close family member who was in the care of Bon Accord Care, having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting for the item.</p>		
4.1	<u>Deputation Requests</u>	<u>The Committee resolved:</u> There were no deputation requests.		
5.1	<u>Minute of Previous Meeting of 23 March 2023</u>	<u>The Committee resolved:</u> to approve the minute as a correct record.	Governance	M Masson
6.1	<u>Committee Business Planner</u>	<u>The Committee resolved:</u> to note the content of the Committee Business Planner.	Governance	M Masson
7.1	<u>Notices of Motion</u>	<u>The Committee resolved:</u> There were no notices of motion.		

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8.1	<u>Referrals from Council, Committees or Sub Committees</u>	<u>The Committee resolved:</u> There were no referrals.		
9.1	<u>Unaudited Annual Accounts 2022-23 - RES/23/125</u>	<u>The Committee resolved:</u> (i) to consider the Council's unaudited Annual Accounts 2022/23; (ii) to approve the Annual Governance Statement as included in the Council's unaudited Annual Accounts for the financial year 2022/23; (iii) to consider the unaudited Annual Accounts 2022/23 of the Council's registered charities; (iv) to note that following this meeting the Council's and the registered charities unaudited Annual Accounts will be finalised, signed, and submitted to the Council's external auditors, Audit Scotland; (v) to note that Audit Scotland has now stated that they will not have completed their audit in line with the Council's early close timeline, presented in December 2022 and therefore a special Audit, Risk & Scrutiny Committee has been arranged on 20 July 2023 to allow for the approval of the audited Annual Accounts; (vi) to note that the Audit, Risk and Scrutiny Committee of 20 July 2023 will receive the external auditor's	Finance	L Fullerton / J Belford

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		<p>report on the annual accounts for consideration and that this report will set out the auditor's findings and conclusions, highlight any significant issues arising from the audit of the annual accounts and inform Councillors 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 20 July 2023 will also receive the Council's audited 2022/23 Annual Accounts for consideration and approval prior to their signature by the Chief Officer - Finance, Chief Executive and the Council co-Leaders;</p> <p>(viii) to note that the Audit, Risk and Scrutiny Committee on 20 July 2023 will 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>(ix) to note that officers will continue to work with Audit Scotland to identify how the Councils' 'early close' timeline can be achieved for external audit work in future years of the appointment; and</p> <p>(x) to note that the Chief Officer – Finance would provide an explanation to any detailed questions that the members may have via email, with any follow up questions being</p>		

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		responded to during consideration of the Audited Annual Accounts at the Special meeting of the Committee on 20 July 2023.		
9.2	<u>External Audit - 2022/23 Annual Audit Plan</u>	<u>The Committee resolved:</u> to note the External Audit 2022-23 Annual Audit Plan.	External Auditors Finance	M Oliphant / A Macdonald J Belford
9.3	<u>Best Value Audit - COM/23/128</u>	<u>The Committee resolved:</u> (i) to note the requirements for the auditing of Best Value including the intention of Audit Scotland to audit thematic areas in more depth as part of the annual audit process; and (ii) to note that a report from the Local Area Network will no longer be provided and that external scrutiny requirements will instead be notified through the external audit process.	Governance	V Cuthbert / J Lawson
9.4	<u>Internal Audit Progress Report - IA/23/005</u>	<u>The Committee resolved:</u> (i) to note the progress of the Internal Audit Plan; (ii) to note the progress that management has made with implementing recommendations agreed in Internal Audit reports.	Internal Audit	J Dale
9.5	<u>ALEOs Performance and Payments - AC2306</u>	<u>The Committee resolved:</u> to endorse the recommendations for improvement contained in the appendix as agreed by the relevant function.	Internal Audit Commercial & Procurement	J Dale C Innes

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9.6	<u>PVG and Disclosure Checks - AC2310</u>	<u>The Committee resolved:</u> to endorse the recommendations for improvement contained in the appendix as agreed by the relevant function.	Internal Audit P&O Development	J Dale I Newcombe
9.7	<u>Contract Management - AC2307</u>	<u>The Committee resolved:</u> to endorse the recommendations for improvement contained in the appendix as agreed by the relevant function.	Internal Audit Commercial Procurement and	J Dale C Innes
9.8	<u>Scottish Milk and Healthy Snack Scheme - AC2312</u>	<u>The Committee resolved:</u> to endorse the recommendations for improvement contained in the appendix as agreed by the relevant function.	Internal Audit Operations	J Dale L Beaton
10.1	<u>Exempt Business</u>	<u>The Committee resolved:</u> There were no exempt reports.		

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