

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 9 MAY 2024

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> in terms of Section 50A(4) of the Local Government (Scotland) Act 1973, to exclude the press and public from the meeting during consideration of item 10.1 (Counter Fraud Activity - Exempt Appendix), item 10.2 (Cyber Crime), item 10.3 (Cyber Action Plan), and item 10.4 (Resident X – Briefing Note).	Governance	K Finch
3.1	<u>Declarations of Interest or Transparency Statements</u>	<u>The Committee resolved:</u> Councillor Nicoll advised that he had a connection in relation to agenda item 9.1 (ALEO Assurance Hub Workplan and Terms of Reference) by virtue of him having a family member receiving care from on of the ALEO's, however having applied the objective test, he did not consider that he had an interest and would not be withdrawing from the meeting.	Governance	K Finch

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4.1	<u>Requests for Deputation</u>	<u>The Committee resolved:</u> There were no deputation requests.		
5.1	<u>Minute of Previous Meeting of 12 February 2024</u>	<u>The Committee resolved:</u> to approve the minute as a correct record.	Governance	K Finch
6.1	<u>Committee Business Planner</u>	<u>The Committee resolved:</u> to note the content of the business planner.	Governance	K Finch
7.1	<u>Notices of Motion</u>	<u>The Committee resolved:</u> There were no notices of motion.		
8.1	<u>Referrals from Council or Committees</u>	<u>The Committee resolved:</u> There were no referrals.		
9.1	<u>ALEO Assurance Hub Workplan and Terms of Reference - COM/24/082</u>	<u>The Committee resolved:</u> (i) to note the workplan for the ALEO Assurance Hub in 2024 which had been consulted upon with the ALEOs and the relevant Conveners; and (ii) to note the Terms of Reference for the ALEO Assurance Hub which had been amended to reflect changes to role titles and to ensure assurance was sought in relation to compliance with the Public Sector Equality Duty.	Governance	V Cuthbert

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9.2	<u>Use of Investigatory Powers Quarter 1 Report - COM/24/078</u>	<u>The Committee resolved:</u> to note the Council's use of covert surveillance activity during the reporting period.	Governance	J Anderson
9.3	<u>Scottish Public Services Ombudsman Decisions and Inspector of Cremations Complaints - CUS/24/079</u>	<u>The Committee resolved:</u> to note the details of the report.	People & Citizen Services	L McKenzie
9.4	<u>Inspection Report of Aberdeen Crematorium by the Senior Inspector of Burial, Cremation and Funeral Directors (Scotland) - CR&E/24/123</u>	<u>The Committee resolved:</u> (i) to congratulate staff working in this area for the excellent report; (ii) to note that a report would be submitted on an annual basis to this Committee; and (iii) to otherwise note the inspection report.	Operations	S Shaw
9.15	<u>Best Value Thematic Report - EA/24/001</u>	<u>The Committee resolved:</u> (i) to agree that the Interim Chief Officer – Governance, would submit initial proposals to the Governance Reference Group on (1) how to better address the scrutiny remit of the committee; and (2) revisions to the MORP and Powers Delegated to officers as described in the report in order to ensure that proposals were included in the Scheme of Governance review to be submitted to Council in July; (ii) to agree that training on the Best Value framework be provided to members; and (iii) to otherwise note the content of the	Governance External Audit	V Cuthbert A MacDonald

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		report and the attached Best Value Thematic Review on leadership of the development of new local strategic priorities.		
9.16	<u>Housing Benefit Risk Assessment - EA/24/002</u>	<u>The Committee resolved:</u> to note the content of the report and the attached Housing Benefit Risk Assessment Report.	External Audit	A MacDonald
9.17	<u>External Audit Annual Report 2022-23 - EA/24/003</u>	<u>The Committee resolved:</u> to note the content of the report and the attached External Audit Annual report for 2022-23 audit.	External Audit	A MacDonald
9.18	<u>Annual Audit Plan 2023-24 - EA/24/004</u>	<u>The Committee resolved:</u> to note the content of the report and the attached External Audit Annual Audit Plan for the 2023/24 audit.	External Audit	A MacDonald
9.5	<u>Unaudited Accounts 2023-24 - CORP/24/80</u>	<u>The Committee resolved:</u> (i) to agree to amend table 4 on page 42 of the annual accounts, to reflect that from 18 March 2024, Councillor Bouse was no longer Vice Convener of Planning Development Management Committee and was in receipt of senior remuneration for his role as Vice Convener of the Anti-Poverty and Inequality Committee; (ii) to approve the Annual Governance Statement as included in the Council's unaudited Annual Accounts for the financial year 2023/24; (iii) to consider the Council's unaudited Annual Accounts 2023/24; (iv) to consider the unaudited Annual	Finance	J Belford L Fullerton

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		<p>Accounts 2023/24 of the Council's registered charities;</p> <p>(v) to note that following this meeting the Council's and the registered charities' unaudited Annual Accounts would be finalised, signed by the Chief Officer - Finance and submitted to the Council's external auditors, Audit Scotland;</p> <p>(vi) to note that the Audit, Risk and Scrutiny Committee on 27 June 2024 would receive the Council's audited Annual Accounts for consideration and approval prior to their signature by the Chief Officer - Finance, Chief Executive and Council Co-Leaders;</p> <p>(vii) to note that the Audit, Risk and Scrutiny Committee on 27 June 2024 would 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 any 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 approved; and</p> <p>(viii) to note that the Audit, Risk and Scrutiny Committee on 27 June 2024 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>		

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9.6	<u>Public Sector Equality Duty - COM/24/005</u>	<u>The Committee resolved:</u> in terms of Standing Order 34.1, this matter was referred to the Council for consideration.	Governance	K Finch M Orchard (For Council)
9.7	<u>Counter Fraud Activity - RES/24/081</u>	<u>The Committee resolved:</u> (i) to note the important work of the Counter Fraud Officers detailed in the Appendix, and the need for continued vigilance in identifying, investigating and dealing with actions of the few that want to perpetrate fraud, bribery and corruption to their own benefit; and (ii) to agree to receive a report on counter-fraud activity for 2024 at it's meeting in May 2025.	Finance Governance	J Belford M Dickson K Finch (for planner)
9.8	<u>Internal Audit Progress Report - IA/24/006</u>	<u>The Committee resolved:</u> to note the Internal Audit progress report.	Internal Audit	J Dale
9.9	<u>IJB Hosted Services - AC2415</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit AHSCP	J Dale A MacLeod
9.10	<u>Store Stock Control - AC2404</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Operations	J Dale G Williamson N Burrows J Weir
9.11	<u>Secondary Schools Visits - AC2416</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Education &	J Dale C Johnstone

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			Lifelong Learning	
9.12	<u>Biodiversity and the Natural Environment - AC2418</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Strategic Planning	J Dale S Laing
9.13	<u>Volunteer Arrangements - AC2420</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit People & Citizen Services	J Dale L Strachan
9.14	<u>Revenue Budget Setting - AC2408</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Finance	J Dale J Belford
10.1	<u>Counter Fraud Activity - Exempt Appendix</u>	<u>The Committee resolved:</u> to note the exempt appendix.	Finance	J Belford M Dickson
10.2	<u>Cyber Crime - CUS/24/083</u>	<u>The Committee resolved:</u> (i) to note the content of the report; (ii) to note that the cyber security arrangements were the subject of assurance by National Cyber Security Centre (NCSC) and by both internal and external audit; and (iii) to recognise the council's accreditation to both Public Services Network and Cyber Essentials.	Digital Technology &	S Roud
10.3	<u>Cyber Action Plan - AC2417</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Digital Technology &	J Dale S Roud

	Item Title	Committee Decision	Services Required to take action	Officer to Action
10.4	<u>Resident X - Briefing Note - IA/24/007</u>	<u>The Committee resolved:</u> to note the content of the report and the attached briefing note.	Internal Audit Corporate Services Finance Corporate Landlord	J Dale A MacDonald J Belford S Booth

If you require any further information about this decision sheet, please contact Karen Finch, tel 01224 053945 or email kfinch@aberdeencity.gov.uk