

## GOVERNANCE

### DECISION SHEET

#### AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 27 JUNE 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	Cluster Required to take action	Officer to Action
1.1	<b><u>Notification of Urgent Business</u></b>	<b><u>The Committee resolved:</u></b> The Convener advised that he had agreed to accept items 9.4 (External Audit Annual Report 2023-24) and 9.5 (Audited Annual Accounts 2023/24) to the agenda as a matter of urgency in terms of Section 50B(4)(b) of the Local Government (Scotland) Act 1973 to enable the Council to have its audited accounts available by the 30 June 2024, to meet its reporting requirements to the London Stock Exchange.	Governance	K Finch
2.1	<b><u>Determination of Exempt Business</u></b>	<b><u>The Committee resolved:</u></b> 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 (Internal Audit Report AC2419 - Prevent).	Governance	K Finch
3.1	<b><u>Declarations of Interest or Transparency Statements</u></b>	<b><u>The Committee resolved:</u></b> There were no declarations of interest or transparency statements.	Governance	K Finch
4.1	<b><u>Deputation Requests</u></b>	<b><u>The Committee resolved:</u></b> There were no deputation requests.		

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5.1	<u>Minute of Previous Meeting of 9 May 2024</u>	<p><b>The Committee resolved:</b></p> <p>(i) in relation to article 13, resolution (i) to request that the minute be amended to reflect that Councillor Bouse was in receipt of senior remuneration for his position as Vice Convener of the Anti Poverty and Inequality Committee from 18 March 2024; and</p> <p>(ii) to otherwise approve the minute as a correct record.</p>	Governance	K Finch
6.1	<u>Committee Business Planner</u>	<p><b>The Committee resolved:</b></p> <p>(i) to note that future meetings would be in person only; and</p> <p>(ii) to otherwise note the content of the business planner.</p>	Governance	K Finch
7.1	<u>Notices of Motion</u>	<p><b>The Committee resolved:</b></p> <p>There were no notices of motion.</p>		
8.1	<u>Referrals form Council, Committees and Sub Committees</u>	<p><b>The Committee resolved:</b></p> <p>There were no referrals.</p>		
9.1	<u>ALEO Assurance Hub Update - CORS/24/198</u>	<p><b>The Committee resolved:</b></p> <p>(i) to note the level of assurance provided by each ALEO on governance arrangements, risk management and financial management respectively and the risk ratings applied by the ALEO Assurance Hub, as detailed in appendices B-H; and</p>	Governance	V Cuthbert R McKean

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		(ii) to note that the ALEO Assurance Hub would discuss any outstanding issues specified in the appendices with ALEO representatives, with a view to maintaining low/very low risk ratings and improving any medium risk ratings to low/very low.		
9.2	<b><u>Scottish Public Services Ombudsman Decisions and Inspector of Cremations Complaint Decisions - CORS/24/199</u></b>	<b>The Committee resolved:</b> to note the details of the report.	People and Citizen Services	L McKenzie
9.3	<b><u>External Audit - ISA 260 Report - EA/24/006</u></b>	<b>The Committee resolved:</b> to note the content of the report and the attached ISA 260 report to those charged with governance – 2023-24 Annual Accounts Audit.	External Audit	M Oliphant A MacDonald
9.4	<b><u>External Audit Annual Report 2023-24 - EA/24/005</u></b>	<b>The Committee resolved:</b> to note the content of the report and the attached Draft 2023/24 Annual Audit Report.	External Audit	M Oliphant A MacDonald
9.5	<b><u>Audited Annual Accounts 2023-24 - CORS/24/200</u></b>	<b>The Committee resolved:</b> (i) to note that the request from the previous meeting to amend table 4 on page 42 of the draft 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 had not been included in the accounts before the Committee and that this	Finance	J Belford L Fullerton

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		<p>(ii) would be included in the final version; to approve the Council's audited Annual Accounts for the financial year 2023/24 as presented, subject to (i) above and the final amendments being agreed between the external auditors and the Chief Officer – Finance as highlighted in their report, following circulation of those final amendments to the Corporate Management Team and political group leaders; and</p> <p>(iii) to approve the audited Annual Accounts 2023/24 for those registered charities where the Council is the sole trustee, with the Chief Officer – Finance and Councillor Alex McLellan, as Convener of Finance &amp; Resources Committee, to sign the accounts, subject to the final amendments being agreed as detailed in (ii) above.</p>		
9.6	<b><u>Internal Audit Update Report - IA/24/009</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>(i) to note the progress of the Internal Audit Plan; and</p> <p>(ii) to note the progress that management had made with implementing recommendations agreed in Internal Audit reports.</p>	Internal Audit	J Dale
9.7	<b><u>Creditors System - AC2407</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>to note the report and the attached internal audit report.</p>	Internal Audit Finance	J Dale J Belford
9.8	<b><u>Private Sector Housing - AC2421</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>to note the report and the attached internal audit report.</p>	Internal Audit Housing	J Dale J McKenzie

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9.9	<b><u>City Region Deal - AC2422</u></b>	<p><b><u>The Committee resolved:</u></b></p> <ul style="list-style-type: none"> <li>(i) to agree the contents of the Report including the Major risk rating;</li> <li>(ii) to note that Delivery partners have not shared all data required to allow Internal Audit to evidence progress with the Aberdeen City Region Deal;</li> <li>(iii) to instruct the Chief Executive to write to all parties to ensure our Internal Auditor receives the information requested, reminding partners that the signed legal agreement ensured that all governance arrangements were to be the sole responsibility of the Aberdeen City Region Deal Joint Committee which allowed the Partners to commit to the Aberdeen City Region Deal;</li> <li>(iv) to instruct the Chief Internal Auditor to provide a verbal update at the next committee as to the progress or otherwise of Internal Audit obtaining the requested information; and</li> <li>(v) to note of the seven recommendations, two were complete, three were ongoing and required sign-off from Internal Audit, and two required input from external partners.</li> </ul>	<p>Internal Audit City Development and Regeneration</p> <p>Chief Executive</p>	<p>J Dale J Wood S Bews</p> <p>A Scott</p>
9.10	<b><u>Internal Audit Annual Report 2023-24 - IA/24/010</u></b>	<p><b><u>The Committee resolved:</u></b></p> <ul style="list-style-type: none"> <li>(i) to note the Annual Report for 2023/24;</li> <li>(ii) to note that the Chief Internal Auditor had confirmed the organisational independence of Internal Audit;</li> <li>(iii) to note that there had been no</li> </ul>	Internal Audit	J Dale

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		<p>limitation to the scope of Internal Audit work during 2023/24:</p> <p>(iv) to note the outcome of Internal Audit's self-assessment against the requirements of the Public Sector Internal Audit Standards; and</p> <p>(v) to note the content of Internal Audit's Quality Assurance and Improvement Plan.</p>		
10.1	<b><u>Prevent AC2419</u></b>	<p><b><u>The Committee resolved:</u></b></p> <p>to note the report and the attached internal audit report.</p>	Internal Audit Governance	J Dale V Cuthbert

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