

GOVERNANCE

DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - MONDAY, 12 FEBRUARY 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	<u>Notification or 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 the following item of business:- <ul style="list-style-type: none"> • Item 10.2 – Council Tax Financial Controls 	Governance	K Finch
3.1	<u>Declarations of Interest or Transparency Statements</u>	<u>The Committee resolved:</u> There were no declarations of interest or transparency statements.		
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 November 2023</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> (i) to agree to defer item 18 (Public Sector Equality Duty (item 9.4 on	Governance	K Finch

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		<p>today's agenda)) to the next meeting of the Committee;</p> <p>(ii) in relation to item 5 (SPSO Decisions, Inspector of Crematoria Complaint Decisions) to note that this was a standing item for the Committee and that the comments would be noted and picked up during the Governance review;</p> <p>(iii) in relation to items 13 (External Audit Annual Report), 14 (Best Value Thematic Report) and 15 (ALEO Assurance Hub Workplan and Terms of Reference) to note the update provided from officers; and</p> <p>(iv) to otherwise note the content of the business planner.</p>		M Orchard
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>Business Continuity Annual Report - COM/24/007</u>	<u>The Committee resolved:</u> to note the activities undertaken in 2023 and planned in 2024 to review, exercise and improve the Council's Business Continuity arrangements.	Governance	R McKean V Cuthbert
9.2	<u>Corporate Risk Register, Cluster Assurance Maps, and Inspections Planner - COM/24/008</u>	<u>The Committee resolved:</u> (i) to note the Corporate Risk Register set out in Appendix A and the summary of movements in risk scores set out in the table at section 3.6; (ii) to note the Cluster Assurance Maps provided at Appendix B;	Governance	R McKean V Cuthbert

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		<p>(iii) to note the Inspections Planner provided at Appendix C, note that this is unlikely to include all external scrutiny requirements for 2024 for the reason explained in item 9.5 (Assurance Reporting) on today's agenda and note that this limits the Councils visibility on the balance of management, internal and external assurance required to manage our risk environment; and</p> <p>(iv) to instruct the Chief Officer – Early Intervention and Community Empowerment to provide an update by email on the risk associated with Resettlement and Asylum demand.</p>	Early Intervention and Community Empowerment	J McKenzie G Strachan
9.3	<u>Risk Appetite Statement - Annual Review - COM/24/009</u>	<p>The Committee resolved:</p> <p>(i) to approve the updated Risk Appetite Statement, attached at Appendix A;</p> <p>(ii) to note the progress made towards embedding the Risk Appetite Statement during 2023 and the training and engagement activities planned for 2024; and</p> <p>(iii) in relation to the Overarching Statement, under Compliance, to note that approvals in advance would be included.</p>	Governance	R McKean V Cuthbert
9.4	<u>Public Sector Equality Duty - COM/24/005</u>	<p>The Committee resolved:</p> <p>This item was deferred to the April Committee.</p>	Governance	K Finch V Cuthbert
9.5	<u>Assurance Reporting - COM/24/006</u>	<p>The Committee resolved:</p> <p>(i) to instruct the Interim Chief Officer – Governance (Assurance) to seek a</p>	Governance	V Cuthbert

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		<p>schedule of external audit reporting in 2024/25 from Audit Scotland by 31st March 2024, including dates for reporting the audited annual accounts and Best Value reports, in order that officers can plan for resourcing these activities, update committee business planners and ensure the requirements to notify the London Stock Exchange are fully met;</p> <p>(ii) to instruct the Interim Chief Officer – Governance (Assurance) to write to the chair of the Strategic Scrutiny Group, comprising Scotland’s main public sector scrutiny bodies, to seek a schedule of external scrutiny in 2024/25 to allow Council resources to be allocated accordingly; and</p> <p>(iii) to note the management proposals on the Internal Audit Plan 2024/25 and seek the views of the Chief Internal Auditor on these proposals when considering the Plan at a later point in this agenda.</p>		
9.6	<u>Use of Investigatory Powers - Annual Report 2023 - COM/24/010</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note the overview of the Council’s use of investigatory powers during the calendar year 2023 as set out in the report; and</p> <p>(ii) to agree that the Use of Investigatory Powers Policy remained fit for purpose.</p>	Governance	J Anderson V Johnstone
9.7	<u>Internal Audit Charter - IA/24/003</u>	<p><u>The Committee resolved:</u> to approve the Internal Audit Charter as</p>		

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		presented which included minor amendments following the recommendations made as part of the External Quality Assessment.		
9.8	<u>Internal Audit Progress Report - IA/24/001</u>	The Committee resolved: (i) to note the progress of the Internal Audit Plan; and (ii) to note the progress that management had made with implementing recommendations agreed in Internal Audit reports.	Internal Audit	J Dale
9.9	<u>IJB Complaints Handling - AC2402</u>	The Committee resolved: to endorse the agreed recommendations for improvement as contained in the internal audit report.	Internal Audit Aberdeen City Health and Social Care Partnership	J Dale F Bell
9.10	<u>Attendance Management - AC2411</u>	The Committee resolved: (i) to note the responses to questions from members; and (ii) to endorse the agreed recommendations for improvement as contained in the internal audit report.	Internal Audit Customer Services People and Organisational Development	J Dale A MacDonald K Foley
9.11	<u>COVID-19 Spending - AC2409</u>	The Committee resolved: (i) to note the responses to questions from members; and (ii) to endorse the agreed recommendations for improvement as contained in the internal audit report.	Internal Audit Resources Finance	J Dale S Whyte J Belford
9.12	<u>Vehicle and Driver Compliance - AC2401</u>	The Committee resolved: (i) to note the responses to questions from members; and (ii) to endorse the agreed	Internal Audit Operation and Protective Services	J Dale J Weir

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		recommendations for improvement as contained in the internal audit report.		
9.13	<u>Internal Audit Plan 2024-2027 - IA/24/002</u>	The Committee resolved: to approve the attached Internal Audit Plan for 2024-2027.	Internal Audit	J Dale
10.2	<u>Council Tax Financial Controls Update</u>	The Committee resolved: (i) to note the content of the report, and the immediate actions taken to address the control failures, as well as the further and ongoing improvements to council financial controls and processes; (ii) to note the Internal Audit Plan 2024/25 to 2026/27, also on this agenda, had specific audits/auditable areas that would provide assurance to the Committee in 2024/25 of the Council Tax control environment, including Council Tax Income (National Fraud Initiative), and wider counter fraud activities under the scope of Prevention of Fraud, Bribery and Corruption and also Procurement Fraud Controls; (iii) to note that the Chief Officer – Finance in consultation with the Corporate Management Team would specifically consider the assurance that could be placed on the Revenues and Benefits control environment as part of the preparation of the 2023/24 Annual Governance Statement, which would be reported to a future meeting	Finance	J Belford

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		(iv) of the Committee; and to instruct the Chief Officer - Finance to update the report and refer it to Full Council in April 2024.		

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