

LEGAL AND DEMOCRATIC SERVICES

COMMITTEE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 8 MAY 2025

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>Declarations of Interest or Transparency Statements</u>	<u>The Committee resolved:</u> Councillor Greig advised that he had a connection in relation to agenda item 9.3 (ALEO Assurance Hub Workplan and Terms of Reference) by virtue of being a Council appointed member of the Aberdeen Performing Arts Board, 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
4.1	<u>Deputations</u>	<u>The Committee resolved:</u> There were no deputation requests.		
5.1	<u>Minute of Previous Meeting of 20 February 2025</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

	Item Title	Committee Decision	Services Required to take action	Officer to Action
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>Corporate Risk Register, Cluster Assurance Maps and Inspections Planner - CORS/25/086</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 table at section 3.8; (ii) to note the Cluster Assurance Maps provided at Appendix B; (iii) to note the Inspections Planner provided at Appendix C; (iv) to note the responses to members questions.	Governance	R McKean V Cuthbert
9.2	<u>Risk Appetite Annual Review - CORS/25/087</u>	<u>The Committee resolved:</u> (i) to approve the updated Risk Appetite Statement, attached at Appendix A; (ii) to note the continued progress towards embedding the Risk Appetite Statement during 2024 and the training and engagement activities planned for 2025; and (iii) in response to a question regarding how the benefits of the current and future methods for embedding the Risk Appetite Statement within the Council were measured, the Interim Chief Officer – Governance advised that this was an area that would be developed for inclusion in the annual report in 2026.	Governance	R McKean V Cuthbert

	Item Title	Committee Decision	Services Required to take action	Officer to Action
9.3	<u>ALEO Assurance Hub Workplan and Terms of Reference - CORS/25/088</u>	<u>The Committee resolved:</u> (i) to note the workplan for the ALEO Assurance Hub in 2025 which had been consulted upon with the ALEO's and the relevant Conveners; (ii) to note the Terms of Reference for the ALEO Assurance Hub which had been reviewed with no changes; and (iii) to note the responses to members questions.	Governance	R McKean V Cuthbert
9.4	<u>Use of Investigatory Powers Quarter 1 Report - CORS/25/084</u>	<u>The Committee resolved:</u> (i) to note the Council's use of covert surveillance activity during Q1; (ii) to note there have been no applications to acquire communications data during Q1; and (iii) in response to a question regarding whether information could be provided to Councillors, for assurance purposes, relating to covert surveillance activities, the Team Leader – Regulatory and Compliance Team advised that information would be circulated to members outwith the meeting.	Governance	V Johnstone J Anderson
9.5	<u>Scottish Public Services Ombudsman Decisions and Inspector of Crematoria Complaint Decisions - CORS/25/085</u>	<u>The Committee resolved:</u> (i) to note the detail of the report; and (ii) in response to a question regarding the number of applications that had been made to the Scottish Welfare Fund, the Customer Services Manager advised that she would provide the information to the Councillor outwith the meeting.	People and Citizen Services	L McKenzie

	Item Title	Committee Decision	Services Required to take action	Officer to Action
9.6	<u>Unaudited Annual Accounts for 2024/25 - CORS/25/089</u>	<p><u>The Committee resolved:</u></p> <ul style="list-style-type: none"> (i) to approve the Annual Governance Statement as included in the Council's unaudited Annual Accounts for the financial year 2024/25; (ii) to consider the Council's unaudited Annual Accounts 2024/25; (iii) to consider the unaudited Annual Accounts 2024/25 of the Council's registered charities; (iv) to note that following the 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; (v) to note that the Audit, Risk and Scrutiny Committee on 26 June 2025 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; (vi) to note that the Audit, Risk and Scrutiny Committee on 26 June 2025 would also receive the external auditor's report on the annual accounts for debate and consideration and that the 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 	Finance	L Fullerton J Belford

	Item Title	Committee Decision	Services Required to take action	Officer to Action
		<p>the accounts being approved;</p> <p>(vii) to note that the Audit, Risk and Scrutiny Committee on 26 June 2025 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) in response to a question regarding the Common Good Fund balance sheet showing a decrease in the value of its net assets and the reasons for this, to note that the Chief Officer – Finance would circulate by email information relating to the assets;</p> <p>(ix) in response to a question regarding the significant difference to note to debtors for public corporations and trading funds from the previous year, to note that the Chief Officer – Finance would circulate by email details relating to the debtors information; and</p> <p>(x) to otherwise note the responses provided to members questions.</p>		
9.7	<u>Internal Audit Progress Report - IA/25/006</u>	<p><u>The Committee resolved:</u></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
9.8	<u>Adoption, Fostering and Kinship - AC2513</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that the Chief Officer –</p>	Children's Social	I McDonnell

	Item Title	Committee Decision	Services Required to take action	Officer to Action
		Children's Social Work and Family Support would provide a report to this committee in September setting out the timeline for the development of D365 to enable the payment of allowances to kinship carers, adopters and external foster carers; and (ii) to otherwise note the report and the attached internal audit report.	Work and Family Support Internal Audit	G Simpson J Dale
9.9	<u>Creditors Sub-System Payments - AC2506</u>	<u>The Committee resolved:</u> (i) to note the report and the attached internal audit report; and (ii) to note the responses to members questions.	Internal Audit Finance	J Dale B Bularan J Belford
9.10	<u>Risk Management - AC2514</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit Governance	J Dale V Cuthbert
9.11	<u>HSCP Commissioning - AC2512</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit AHSCP	J Dale S Omand-Smith
9.12	<u>Right to Work in the UK - AC2516</u>	<u>The Committee resolved:</u> (i) to note that the People Development Manager would circulate by email, information relating to the number of employees subject to the identification process during the Internal Audit testing period; and (ii) to otherwise note the report and the attached internal audit report.	People and Citizen Services Internal Audit	L Strachan J Dale
9.13	<u>Freedom of Information and Subject Access Requests - AC2519</u>	<u>The Committee resolved:</u> (i) to note that the Customer Service Manager would provide a response to	People and Citizen Services	L McKenzie

	Item Title	Committee Decision	Services Required to take action	Officer to Action
		the member, relating to the number of Freedom of Information requests that were currently being processed; and (ii) to otherwise note the report and the attached internal audit report.	Internal Audit	J Dale
9.14	<u>External Audit Report - Annual Audit Plan for 2024/25 Audit - EA/25/001</u>	<u>The Committee resolved:</u> to note the content of the report and the attached External Audit Plan 2024/25.	External Audit	M Oliphant A MacDonald

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