

GOVERNANCE

DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - THURSDAY, 27 NOVEMBER 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	Cluster Required to take action	Officer to Action
3.1	<u>Declaration of Interests or Transparency Statements</u>	<u>The Committee resolved:</u> There were none.		
5.1	<u>Minute of Previous Meeting of 11 September 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
9.1	<u>ALEO Assurance Hub Update Report - CORS/25/268</u>	<u>The Committee resolved:</u> (i) to note the update provided in relation to the governance risk rating of BPJV; (ii) 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	Governance	V Cuthbert

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		(iii) 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	<u>Counter Fraud Policy - CORS/25/269</u>	<u>The Committee resolved:</u> (i) to approve the Counter Fraud Policy attached at Appendix A; and (ii) to note the associated Counter Fraud Policy Guidance attached at Appendix B.	Finance	M Dickson
9.3	<u>Annual Accounts 2025/26- Action Plan & Key Dates - CORS/25/267</u>	<u>The Committee resolved:</u> to note the information in relation to the 2025/26 annual accounts process contained within the report.	Finance	L Fullerton
9.4	<u>Internal Audit Progress Report - IA/25/013</u>	<u>The Committee resolved:</u> (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 A Johnstone
9.5	<u>Complaints Handling - AC2603</u>	<u>The Committee resolved:</u> to note the report and the attached internal audit report.	Internal Audit/ People and Citizen Services	J Dale A Johnstone/ L McKenzie
9.6	<u>Carbon Budgeting - AC2602</u>	<u>The Committee resolved:</u> (i) to note that officers would circulate the methodology used to capture home	Strategic Planning Place	A Leslie

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		(ii) working carbon data out with the meeting; and to otherwise note the report and the attached internal audit report.	Internal Audit	J Dale A Johnstone

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