

**GOVERNANCE
DECISION SHEET**

RISK, AUDIT AND PERFORMANCE COMMITTEE - TUESDAY, 24 FEBRUARY 2026

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 |
|-----|--|---|---------------------------------|-------------------|
| | <u>Welcome</u> | <p>The Committee resolved:</p> <p>(i) to welcome Lakshmi Kudlur, the new Deputy Chief Finance Officer, to her first meeting;</p> <p>(ii) to thank Councillor Greig for his work undertaken during his time as Chair of the Committee; and</p> <p>(iii) to note that a development session would be arranged for Members prior to the next meeting of the Committee, to discuss amongst other subjects, the role and remit of the Committee and whether the current meeting length should be extended, with the invitation to the session to be extended to Members of the Integration Joint Board.</p> | ACHSCP | Alison MacLeod |
| 1.1 | <u>Declarations of interest or transparency statements</u> | These will be recorded in the minute of the meeting. | Governance | Emma Robertson |
| 3.1 | <u>Minute of Previous Meeting of 19 November 2025</u> | <p>The Committee resolved:</p> <p>to approve the minute as a correct record.</p> | | |

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| 3.2 | <u>Business Planner</u> | <p><u>The Committee resolved:</u></p> <p>(i) to request that the Clerk review the business planner and update report author details following the recent Aberdeen Health and Social Care Partnership appointments;</p> <p>(ii) to agree that a report providing an update on prescribing expenditure be added to the business planner for the August 2026 meeting; and</p> <p>(iii) to otherwise agree the business planner.</p> | <p>Governance</p> <p>Governance</p> | <p>Emma Robertson</p> <p>Emma Robertson</p> |
| 6.1 | <u>Delivery Plan Update - HSCP.26.009</u> | <p><u>The Committee resolved:</u></p> <p>(i) to request that officers ensure that deadlines were clearly set out in the delivery plan workplan in future reports to assist with scrutiny;</p> <p>(ii) to note the Delivery Plan Quarter 3 Workplan and Summary as appended to the report; and</p> <p>(iii) to agree that risks to the Delivery Plan were being monitored and that assurance was provided with the mitigations highlighted with the appendices to the report.</p> | ACHSCHP | Calum Leask |
| 4.1 | <u>Quarter 3 - 2025/2026 Update on Budget and Savings Monitoring and Financial Risks Mitigations - HSCP.26.008</u> | <p><u>The Committee resolved:</u></p> <p>(i) to note that Members would discuss the style and content of future quarterly update reports at the upcoming development session, to ensure that Members were content with the balance of information provided;</p> | | All |

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| | | <p>(ii) to note the results herein shown for the following periods and the related risks and mitigating measures:</p> <ul style="list-style-type: none"> a. Updated funding (income) and cost of services (expenditure) for the fiscal year 2025/26 up to and including the end of Q3; b. Indicative costs of services / expenditure up to the end of the fiscal year, 31 March 2026; and <p>(iii) to note that the Chief Officer and Chief Financial Officer would ensure that they maintained a focus on quantifying and managing the key risks identified, and responding to the recommendations, arising from the complex financial environment as evidenced in section 5 of the report, namely:</p> <ul style="list-style-type: none"> a. Audit Scotland’s Annual Audit Report of 2024/251 b. The Auditor General’s NHS Grampian s.22 Audit Report 2024/252; c. The IJB Strategic Risk Register3; and d. Internal Audits relating to the financial planning of the IJB for the IJB’s Budget Setting and Monitoring of 2024. | ACHSCP / ACC | Fiona Mitchelhill and Jonathan Belford |
| 5.1 | <u>Internal Audit Update - HSCP.26.011</u> | <p><u>The Committee resolved:</u></p> <p>(i) to note the contents of the RAPC - Internal Audit Update Report February 2026 (“the Internal Audit Update</p> | Internal Audit | Jamie Dale |

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| | | Report”), as appended at Appendix A, and the work of Internal Audit since the last update; and (ii) to note the progress against the approved 2025/26 Internal Audit Plan as detailed in the Internal Audit Update Report. | | |
| 5.2 | <u>Internal Audit Report - ACHSCP Health Care Staffing Scotland Act 2019 - HSCP.26.013</u> | <u>The Committee resolved:</u> to note the report. | Internal Audit | Jamie Dale |
| 5.3 | <u>Internal Audit Plan 2026-29- HSCP.26.012</u> | <u>The Committee resolved:</u> to approve the Internal Audit Plan for 2026-29 as attached at Appendix A of the report. | Internal Audit | Jamie Dale |
| 7.1 | <u>Date of Next Meeting - 26 May 2026</u> | <u>The Committee resolved:</u> to note the date and time of the next meeting. | | |

If you require any further information about this decision sheet, please contact Emma Robertson, emmrobertson@aberdeencity.gov.uk