

COMMITTEE DECISION SHEET

URGENT BUSINESS COMMITTEE - THURSDAY, 26 JUNE 2025

	Item Title	Committee Decision	Services Required to take action	Officer to Action
1.1	<u>Determination of Urgent Business</u>	<p><u>The Committee resolved:-</u></p> <p>to note the update from the Convener that the Annual Accounts required to be considered and approved for signature today, as the London Stock Exchange announcement had been made by the Council last week, and therefore the bond holders would be expecting consideration today. There were also resource and logistical implications for North East Scotland Pension Fund and Aberdeen City Integration Joint Board annual audits that could mean they did not meet the statutory deadlines. Finally there were likely to be additional fees arising from the additional work Audit Scotland would have to carry out if there was to be a delay.</p>		
2.1	<u>Declarations of Interest and Transparency Statements</u>	None		
3.1	<u>External Audit Annual Report 2024-25 - EA/25/002</u>	<p><u>The Committee resolved:-</u></p> <p>(i) to note the report recommendations;</p> <p>(ii) to note the external audit recommendations;</p> <p>(iii) to note a comprehensive review of the Council's Scheme of Governance was undertaken during the year (2024/25) through the Governance Reference Group;</p> <p>(iv) to agree with the conclusion of external audit</p>	External Audit	Anne MacDonald/ Michael Oliphant

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		<p>that “Governance arrangements are appropriate and operated effectively”, and</p> <p>(v) to agree the Governance Reference Group should meet to consider options to establish a framework for officers considering the circumstances when consultation and/or a report to elected members would be appropriate in respect of delegated matters deemed to be politically sensitive.</p>	Governance	Jenni Lawson
3.2	<u>Audited Annual Accounts 2024/25 - CORS/25/169</u>	<p><u>The Committee resolved:-</u></p> <p>(i) to approve the Council’s audited Annual Accounts for the financial year 2024/25 as presented, subject to the final amendments being agreed between the external auditor and the Chief Officer - Finance as highlighted in the external auditor’s report, following circulation of those final amendments to the Corporate Management Team and political group leaders;</p> <p>(ii) to approve the audited Annual Accounts 2024/25 for those registered charities in respect of which the Council is the sole trustee, with the Chief Officer - Finance and the Convener of the Finance and Resources Committee to sign the accounts, subject to the final amendments being agreed in terms of the process as set out in (i) above; and</p> <p>(iii) to instruct the Chief Officer - Finance to review the 2025/26 Final Accounts timetable. This would include a review of critical path activities, the identification of opportunities and improvements to accelerate tasks for faster close-down, and propose a revised timetable for Audit, Risk and Scrutiny</p>	Finance	Jonathan Belford/ Lesley Fullerton

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		Committee approval by November 2025.		

Should you require any further information about this agenda, please contact Martyn Orchard 01224 067598 or email morchard@aberdeencity.gov.uk