

GOVERNANCE DECISION SHEET

AUDIT, RISK AND SCRUTINY COMMITTEE - MONDAY, 28 JULY 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>Declarations of Interest and Transparency Statements</u>	These will be detailed in the minute.	Governance	S Dunsmuir
5.1	<u>Minute of Previous Meeting of 8 May 2025</u>	<p>The Committee resolved:</p> <ul style="list-style-type: none"> (i) in relation to article 7 (Use of Investigatory Powers Quarter 1 report), to note that officers were still compiling the requested information relating to the Enterprise Act 2002 – Information Disclosure, and that this would be circulated to Members outwith the meeting; and (ii) to approve the minute as a correct record. 	<p>Governance</p> <p>Governance</p>	<p>A Thomson</p> <p>S Dunsmuir</p>
6.1	<u>Committee Business Planner</u>	<p>The Committee resolved:</p> <p>to note the business planner.</p>	Governance	K Finch
9.1	<u>ALEO Assurance Hub - CORS/25/168</u>	<p>The Committee resolved:</p> <ul style="list-style-type: none"> (i) to note that officers would include headings for each appendix on future reports; (ii) to note the level of assurance 	Governance	V Cuthbert

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		<p>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;</p> <p>(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; and</p> <p>(iv) to note the additional support to be offered by the ALEO Assurance Hub to each ALEO outlined at paragraph 3.5 to respond to changes in legislation and other legal developments.</p>		
9.2	<u>Procurement Compliance Audit Update - CORS/25/170</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that officers would try to link Assurance Reporting Indicators to RAG status in future reports; and</p> <p>(ii) to note the information in relation to improvements implemented contained within the report and appendices.</p>	Commercial and Procurement Services	M MacKenzie
9.3	<u>Scottish Public Services Ombudsman Decisions and Inspector of Burial, Cremation and Funeral Directors Complaint Decisions - CORS/25/167</u>	<p><u>The Committee resolved:</u></p> <p>to note the report.</p>	People and Citizen Services	L McKenzie
9.4	<u>Internal Audit Progress Report -</u>	<u>The Committee resolved:</u>		

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9.6	<u>Group Structure Assurance - AC2508</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that (a) the Chief Officer – Finance had undertaken to review the accounting treatment for the Energy from Waste (EFW) facility, including why it was not part of the group entities considered by the ALEO Assurance Hub, and that if required, the EFW could be considered by the Assurance Hub in future, based on the advice from the Chief Officer – Finance; and (b) that the Chief Officer – Finance would endeavour to have this information to Members prior to the Special Finance and Resources Committee on 31 July 2025 where the EFW facility was due to be discussed;</p> <p>(ii) to note that the Chief Internal Auditor would correct the footnote on page 124 of the agenda pack (“equal partner in the Glasgow City Integration Joint Board with NHS Greater Glasgow and Clyde, which is termed as a ‘joint board’); and</p> <p>(iii) to otherwise note the report.</p>	<p>Finance / Governance</p> <p>Finance</p> <p>Internal Audit</p>	<p>J Belford / V Cuthbert</p> <p>J Belford</p> <p>J Dale</p>
9.7	<u>Corporate Landlord Responsibilities - AC2518</u>	<p><u>The Committee resolved:</u></p> <p>(i) to note that the Chief Officer – Corporate Landlord would provide information to Members outwith the meeting on the number of staff in the Corporate Landlord cluster and the current level of vacancies in each</p>	Corporate Landlord	S Booth

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		<p>area;</p> <p>(ii) to note that the Chief Officer – Corporate Landlord would provide a report to Committee in two cycles detailing the progress on the audit recommendations, including detail on which matters were related to available budget and which were in relation to the updating and reviewing of procedures; and</p> <p>(iii) to otherwise note the report.</p>	<p>Corporate Landlord</p> <p>Governance</p>	<p>S Booth</p> <p>K Finch – for business planner</p>
9.8	<u>Internal Audit Annual Report 2024/25 - IA/25/010</u>	<p><u>The Committee resolved:</u></p> <p>(i) in relation to section 2.3.2 of the report, and recommendations being designed to be rolled out across the Council thematically, to note that the Chief Internal Auditor had undertaken to build in any thematic work being done by officers as part of his regular update report to Committee;</p> <p>(ii) to note the Annual Report for 2024/25;</p> <p>(iii) to note that the Chief Internal Auditor had confirmed the organisational independence of Internal Audit;</p> <p>(iv) to note that there had been no limitation to the scope of Internal Audit work during 2024/25;</p> <p>(v) to note the outcome of Internal Audit's self-assessment against the requirements of the Public Sector Internal Audit Standards; and</p> <p>(vi) to note the content of Internal Audit's Quality Assurance and Improvement Plan.</p>	Internal Audit	J Dale

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If you require any further information about this decision sheet, please contact Steph Dunsmuir, sdunsmuir@aberdeencity.gov.uk