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1	AUDIT, RISK AND SCRUTINY COMMITTEE BUSINESS PLANNER The Business Planner details the reports which have been instructed by the Committee as well as reports which the Functions expect to be submitting for the calendar year.								
2	Report Title	Minute Reference/Committee Decision or Purpose of Report	Update	Report Author	Chief Officer	Directorate	Terms of Reference	Delayed or Recommended for removal or transfer, enter either D, R, or T	Explanation if delayed, removed or transferred
3	27 November 2025								
4	Use of Investigatory Powers Quarter 4 report	to present the use of investigatory powers quarterly report.		Jessica Anderson	Governance	Corporate Services	5.2	R	There have been no new authorisations for covert surveillance this quarter (2nd September to 7 November 2025). Any applications authorised after this period will be reported to the Committee in February 2026 as part of the Annual Report
5	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4	R	There have been no SPSO decisions since the last report to Committee.
6	ALEO Assurance Hub Update Report CORS/25/268	To provide an update of risk and financial management and governance arrangements in accordance with Hub TOR and annual workplan.		Vikki Cuthbert	Governance	Corporate Services	1.3		
7	Internal Audit Update Report IA/25/013	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
8	Complaints Handling AC2603	The objective of this audit is to ensure that the complaints procedures are being complied with for all matters and that data generated is used by Management to monitor and improve performance.		Jamie Dale	Internal Audit	Corporate Services	2.2		
9	Carbon Budgeting AC2602	The objective of this audit is to ensure that appropriate arrangements are in place regarding carbon budget setting, monitoring and reporting.		Jamie Dale	Internal Audit	Corporate Services	2.2		
10	Corporate Landlord Responsibilities F&C/25/270	ARSC - 27/07/25 (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		Stephn Booth	Corporate Landlord	Families and Communities	2.3	D	The report has been delayed whilst work has been ongoing to change the structure around the process. A report will be provided to the February 2026 meeting.

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11	Annual Accounts 2025/26- Action Plan & Key Dates CORS/25/267	to present the information relating to annual accounts key dates for 2025-26 audit.		Lesley Fullerton	Finance	Corporate Services	4.1		
12	Counter Fraud Policy CORS/25/269	To present the updated Counter Fraud Policy for review.		Matthew Dickson	Finance	Corporate Services	5.2		
13	19 February 2026								
14	Use of Investigatory Powers Annual report	to present the use of investigatory powers annual report		Jessica Anderson	Governance	Corporate Services	5.2		
15	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4		
16	Internal Audit Update Report	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
17	Internal Audit Reports	Reports that have been finalised will be submitted to Committee		Jamie Dale	Internal Audit	Corporate Services	2.2		
18	Internal Audit Charter	to present the Internal Audit Charter for 2026-2027		Jamie Dale	Internal Audit	Corporate Services	2.1		
19	Internal Audit Plan 2026-2029	to present the Internal Audit Plan for 2026-2029		Jamie Dale	Internal Audit	Corporate Services	2.1		
20	ALEO Assurance Hub Workplan and ToR -	To present the ALEO Assurance Hub Workplan for 2026 including dates for reporting		Vikki Cuthbert	Governance	Corporate Services	1.3		
21	14 May 2026								
22	Use of Investigatory Powers - Quarter 1	to present the use of investigatory powers quarterly report.		Jessica Anderson	Governance	Corporate Services	5.2		
23	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4		
24	Unaudited Annual Accounts 2025-26	to present the unaudited annual accounts and registered charities accounts for 2025-26		Lesley Fullerton	Finance	Corporate Services	4.1		

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25	External Audit Plan	to present the External Audit Plan for the 2025-26 audit of the accounts		Anne MacDonald	External Audit	Corporate Services	3.1		
26	Internal Audit Update Report	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
27	Internal Audit Reports	Reports that have been finalised will be submitted to Committee		Jamie Dale	Internal Audit	Corporate Services	2.2		
28	25 June 2026								
29	Use of Investigatory Powers - Quarter 2	to present the use of investigatory powers quarterly report.		Jessica Anderson	Governance	Corporate Services	5.2		
30	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4		
31	Corporate Risk Register, Cluster Assurance Maps and Inspections Planner	to present the Corporate Risk Register, Cluster Assurance Maps and Inspections Planner		Ronnie McKean	Governance	Corporate Services	1.1		
32	Risk Appetite Annual Review	to present the Council's updated Risk Appetite Statement		Ronnie McKean	Governance	Corporate Services	1.1		
33	ALEO Assurance Hub Update Report	To provide an update of risk and financial management and governance arrangements in accordance with Hub TOR and annual workplan.		Vikki Cuthbert	Governance	Corporate Services	1.3		
34	External Audit Annual Report 2025-26	to present the the Extwernal Audit annual report		Anne MacDonald	Exteranal Audit	Corporate Services	3.1		
35	Audited Annual Accounts for 2025-26	to pre4sent the audited annual accounts for 2025-26 and the registered charities accounts for 2025-26		Lesley Fullerton	Finance	Corporate Services	4.1		
36	Internal Audit Annual Report 2025-26	to present the Internal Audit Annual Report for 2025-26		Jamie Dale	Internal Audit	Corporate Services	2.1		
37	Internal Audit Update Report	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
38	Internal Audit Reports	Reports that have been finalised will be submitted to Committee		Jamie Dale	Internal Audit	Corporate Services	2.2		
39	24 September 2026								
40	Use of Investigatory Powers - Quarter 3	to present the use of investigatory powers quarterly report.		Jessica Anderson	Governance	Corporate Services	5.2		

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41	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4		
42	Business Continuity Annual Report	to provide the annual assurance report on the Council's Business Continuity arrangements		Ronnie McKean	Governance	Corporate Services	1.2		
43	Information Governance Management Report 2025-26	to present the annual report for the Council's Information Governance		Caroline Anderson	Data Insights	Corporate Services	1.4		
44	Internal Audit Update Report	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
45	Internal Audit Reports	Reports that have been finalised will be submitted to Committee		Jamie Dale	Internal Audit	Corporate Services	2.2		
46	26 November 2026								
47	Use of Investigatory Powers - Quarter 4	to present the use of investigatory powers quarterly report.		Jessica Anderson	Governance	Corporate Services	5.2		
48	SPSO Decisions, Inspector of Crematoria Complaint Decisions	In order to provide assurance to Committee that complaints and Scottish Welfare Fund applications are being handled appropriately, this report provides information on all Scottish Public Services Ombudsman (SPSO) and Inspector of Crematoria decisions made in relation to Aberdeen City Council since the last reporting cycle.		Lucy McKenzie	People and Citizens	Corporate Services	6.4		
49	ALEO Assurance Hub Update Report	To provide an update of risk and financial management and governance arrangements in accordance with Hub TOR and annual workplan.		Vikki Cuthbert	Governance	Corporate Services	1.3		
50	Annual Accounts 2025/26- Action Plan & Key Dates	to present the information relating to annual accounts key dates for 2025-26 audit.		Lesley Fullerton	Finance	Corporate Services			
51	Internal Audit Update Report	To provide an update on progress of the Internal Audit Plan, Audit Recommendations Follow Up and other relevant information for the Committee.		Jamie Dale	Internal Audit	Corporate Services	2.2		
52	Internal Audit Reports	Reports that have been finalised will be submitted to Committee		Jamie Dale	Internal Audit	Corporate Services	2.2		

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53	TBC								
54	ETRO2 Lessons Learnt CRE/25/091	Delayed from May 2025 The purpose of this report is to detail the lessons learnt regarding advice given by officers on the Motion to Council on 11th October 2024 relating to Report CR&E/24/287 – City Centre Transport Measures.		Mark Reilly	Operations	City Regeneration & Environment	6.1		