
SERVICE UPDATE

<u>Name of Cluster:</u>	Governance
<u>Date:</u>	17 th December 2025
<u>Title of Update:</u>	Update on Audit Recommendations
<u>Author:</u>	Vikki Cuthbert & Steven Inglis
<u>Chief Officer:</u>	Jenni Lawson
<u>Author email address:</u>	vcuthbert@aberdeencity.gov.uk singlis@aberdeencity.gov.uk

UPDATE:

The External Audit Annual Report 2025/26 was presented to the Urgent Business Committee on 28th July 2025¹. This included three recommendations in relation to governance. This service update advises on progress with these:

1. "The council may wish to consider having an officer facilitate the Governance Reference Group meetings instead of an elected member acting as chair."

The Governance Reference Group met on 26th November 2025 and discussed whether there was any merit in the Group being chaired by an officer. Whilst not all were in agreement, a majority of the members present agreed that the meetings should continue to be chaired by an elected member with officer input to help facilitate future reviews of the Scheme of Governance. Amongst the reasons given were:-

- **An elected member Chair had led the Group through a number of successful reviews of the Scheme of Governance over the years, some of which had been unanimously agreed when recommendations were made to Council.**
- **These recommendations included proposals from elected members who were not members of the Group and who had been invited to participate and share their views. This demonstrates that the Group has taken into account the views of all members in attendance.**
- **Officers and members work collaboratively within the Group to bring proposals together to present to Council.**

¹ This report was scheduled for the Audit, Risk and Scrutiny Committee on 26th June 2025. This meeting was rescheduled by the Convener to be held in July, therefore in order to ensure consideration of the annual accounts in time for accounting deadlines, the Urgent Business Committee was called to consider this single item.

The Chief Officer – Governance will bring a report to Full Council on 4th February 2026 to seek a decision on how the Governance Reference Group should be facilitated.

2. “It would be more transparent if criteria were developed to provide a framework for officers in 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.”

Guidance was drafted for officers when determining whether to exercise their delegated powers for matters that are potentially politically sensitive. This was considered at the Governance Reference Group on 26th November 2025 and shared directly with the Group Leaders and independent members prior to that meeting. Final proposed guidance will be reported to Full Council on 4th February 2026.

3. “The council should ensure the CIPFA characteristics for effective audit committee membership are incorporated in the proposed training programme for elected members.”

A programme of training on scrutiny and audit commenced in November, including a session for members on the Audit, Risk and Scrutiny Committee on the role of an audit committee. This will be followed up in 2026 with specific training on questioning techniques. Consideration will also be given to the specific needs of individual committees within the structure. Officer training has also been completed on Getting the Most out of Internal Audit.