

ABERDEEN CITY COUNCIL

COMMITTEE	Council
DATE	4 February 2026
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	External Audit Recommendations
REPORT NUMBER	CORS/26/017
EXECUTIVE DIRECTOR	Andy MacDonald
CHIEF OFFICER	Jenni Lawson
REPORT AUTHOR	Vikki Cuthbert & Steven Inglis
TERMS OF REFERENCE	N/A

1. PURPOSE OF REPORT

- 1.1 To address External Audit's recommendations with regard to the Governance Reference Group and consultation with elected members, and to seek decisions on these matters.

2. RECOMMENDATIONS

That the Council:-

- 2.1 Notes the External Audit recommendations concerning the Governance Reference Group and consultation with elected members;
- 2.2 Considers making a decision on the facilitation and/or chairing of future Governance Reference Group meetings; and
- 2.3 Approves, with effect from 1 April 2026, the “*Delegated Powers and Political Sensitivity - Guidance for Officers*” as appended to this report, to support officers in their operation of the Powers Delegated to Officers within the Scheme of Governance; and instructs the Chief Officer – Governance to review the Guidance in parallel with any future reviews of the Scheme of Governance which take place after 2026.

3. CURRENT SITUATION

- 3.1 Full Council on 2 July 2025 instructed the Chief Officer – Governance:

to give consideration to the two Audit Scotland recommendations noted in paragraph 3.13 and to provide a service update to Council by December 2025;

Paragraph 3.13 of the relevant report (Council Meeting Structure) stated;

Audit Scotland made the following recommendations in the action plan 2025/26 in the External Audit Annual Report 2025/26 at Audit, Risk and Scrutiny Committee on 26th June 2025:

- **Governance Reference Group** - *The council may wish to consider having an officer facilitate the Governance Reference Group meetings instead of an elected member acting as chair; and*
- **Consultation with elected members** - *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.*

It is proposed that these recommendations are considered by the Chief Officer – Governance and a Service Update provided to Council on any subsequent action taken or required.

- 3.2 The above two Audit Scotland recommendations were agreed and were the subject of a service update provided to elected members by the Chief Officer – Governance on 17 December 2025. In that service update, the Chief Officer – Governance undertook to bring a report to the Council meeting of 4 February 2026 on the two recommendations, and this report fulfils that undertaking.

Governance Reference Group

- 3.3 The Governance Reference Group (GRG) met on 26 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. Reasons provided by the GRG included:

- 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.

This report seeks a decision on how future GRG meetings should be facilitated and/or chaired.

Consultation with Elected Members

- 3.4 Principle 6 of the Powers Delegated to Officers already provides as follows, albeit in the form of a guideline rather than a mandatory requirement:

In considering the possible exercise of such a power [i.e. a delegated power], the relevant officers should be mindful of any potential for political sensitivity or controversy and, where appropriate, should consider consulting with elected members or referring the matter to

Council or one of its Committees or Sub-Committees. Some of the powers contained herein expressly require consultation with elected members.

- 3.5 Draft guidance for officers (on determining whether to exercise their delegated powers in relation to politically sensitive matters) was considered by the GRG on 26 November 2025 and shared directly with the Group Leaders and independent members prior to that meeting. That draft guidance has since been amended following the GRG meeting. The Chief Officer – Governance further consulted with Group Leaders and Independent Members on this guidance prior to it being finalised, and this report now seeks approval of the appended “*Delegated Powers and Political Sensitivity - Guidance for Officers*”. It should be noted that this document, if approved, will not form part of the Powers Delegated to Officers nor the wider Scheme of Governance. It will instead be a guidance and advisory resource to support officers in their operation of the Powers Delegated to Officers within the Scheme of Governance. It is proposed however that the Guidance would be reviewed in parallel with any future reviews of the Scheme of Governance which take place after 2026.
- 3.6 This Guidance is considered to be a helpful and proportionate way forward. It should assist officers by highlighting questions for them to consider whilst not being prescriptive. Every situation will of course be different and any attempt to produce a rigid framework providing officers with absolute certainty on what to do in each situation is likely to cause more difficulties than it resolves. There will always be an element of subjectivity – for example, what is “significant” will be a judgment call to be made in the individual circumstances. However officers are very much aware of the need to ensure that members are consulted appropriately and that matters which ought to be determined by committee are indeed brought before committee for a decision. It should be noted that, where the Guidance refers to *consultation* with members, it is referring to seeking the views of members *prior* to the potential exercise by that officer of a delegated power. Where officers merely *share information* with members (e.g. making them aware that something has happened) this does not in itself amount to consultation - even if the information happens to be of a politically sensitive nature.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 Approval of the proposed Guidance should support legally-competent decision-making.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

The assessment of risk contained within the table below is considered to be consistent with the Council's Risk Appetite Statement.

Category	Risks	Primary Controls/Control Actions to achieve Target Risk Level	*Target Risk Level (L, M or H) *taking into account controls/control actions	*Does Target Risk Level Match Appetite Set?
Strategic Risk	No significant risks identified	N/A	N/A	N/A
Compliance	Non-compliance with Powers Delegated to Officers.	The proposed Guidance supports such compliance.	L	Yes
Operational	Officer uncertainty around whether they ought to exercise delegated powers in certain situations may lead to delay or inefficiency.	The proposed Guidance offers a proportionate way forward.	L	Yes
Financial	No significant risks identified	N/A	N/A	N/A
Reputational	The taking by officers of decisions on politically sensitive matters has the potential in some cases to create reputational risk.	The proposed Guidance offers a proportionate way forward.	L	Yes
Environment / Climate	No significant risks identified	N/A	N/A	N/A

8. OUTCOMES

<u>COUNCIL DELIVERY PLAN 2023-2024</u>	
	Impact of Report
Aberdeen City Council Policy Statement	The proposals in the report have no direct impact on the Policy Statement
<u>Working in Partnership for Aberdeen</u>	
<u>Local Outcome Improvement Plan 2016-2026</u>	
Prosperous Economy Stretch Outcomes	The proposals in the report have no direct impact on the LOIP stretch outcomes.
Prosperous People Stretch Outcomes	Same as above.
Prosperous Place Stretch Outcomes	Same as above.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Integrated Impact Assessment	No assessment required. I confirm this has been discussed and agreed with Jenni Lawson, Chief Officer Governance on 15 January 2026.
Data Protection Impact Assessment	Not required.
Other	Not required

10. BACKGROUND PAPERS

- 10.1 [External Audit Annual Report 2024-25 - EA/25/002 - 26 June 2025](#) (see item 3.1)
- 10.2 [Council Meeting Structure - CORS/25/164 - 2 July 2025](#) (see item 11)
- 10.3 [Service Update dated 17 December 2025 \(Update on Audit Recommendations\)](#)

11. APPENDICES

- 11.1 Delegated Powers and Political Sensitivity - Guidance for Officers

12. REPORT AUTHOR CONTACT DETAILS

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