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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	09 May 2024								
4	Use of Investigatory Powers Quarter 1 Report	to present the use of investigatory powers during Q1	Agenda Item 9.2	Jessica Anderson	Governance	Corporate Services	5.2		
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.	Agenda Item 9.3	Lucy McKenzie	People and Citizens	Corporate Services	6.4		
6	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.	Agenda Item 9.8	Jamie Dale	Governance	Corporate Services	2.2		
7	IJB Hosted Services	The objective of this audit is to obtain assurance that the IJB has adequate arrangements in place to monitor the performance of services hosted on its behalf.	Agenda Item 9.9	Jamie Dale	Governance	Corporate Services	2.2		
8	Secondary Schools Visit	The objective of this audit is to provide assurance schools have adequate procedures in place to manage the financial aspects of the establishment and comply with the Council's Financial Regulations.	Agenda Item 9.11	Jamie Dale	Governance	Corporate Services	2.2		
9	Store Stock Control	The objective of this review is to obtain assurance that stock procedures are adequate and stock movements are adequately accounted for.	Agenda Item 9.10	Jamie Dale	Governance	Corporate Services	2.2		
10	Biodiversity and the Natural Environment	The objective of this audit is to obtain assurance over the monitoring and implementation of the Council's environmental action and any related plans, specifically in relation to biodiversity and the natural environment.	Agenda Item 9.12	Jamie Dale	Governance	Corporate Services	2.2		

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11	Volunteer Arrangements	Internal Audit is reviewing the area of volunteer arrangements to ensure the Council is operating an effective control framework regarding the engagement of volunteering services.	Agenda Item 9.13	Jamie Dale	Governance	Corporate Services	2.2		
12	Revenue Budget Setting	The purpose of this audit is to review procedures used in setting the Council's revenue budget and the wider financial strategy	Agenda Item 9.14	Jamie Dale	Governance	Corporate Services	2.2		
13	Cyber Action Plan	The objective of this audit is to obtain assurance over the implemented control framework in relation to the Council's cyber resilience, specifically in relation to the governance arrangements over the ITHC action plan development and delivery.	Agenda Item 10.3	Jamie Dale	Governance	Corporate Services	2.2		
14	Unaudited Annual Accounts 2023-24	To present the unaudited annual accounts for 23-24 and the Charities Accounts for 23-24	Agenda Item 9.5	Lesley Fullerton	Finance	Corporate Services	4.1		
15	Counter Fraud Activity, 2023	To inform the Committee of counter fraud activity in 2023, as required by the Counter Fraud Policy (2021)	Agenda Item 9.7 Agenda Item 10.1 - exempt appendix	Matthew Dickson	Finance	Corporate Services	4.4, 5.2		
16	External Audit Annual Report 2022-23	To present the External Audit Annual Report	Agenda Item 9.17	Anne MacDonald	Governance	Corporate Services	3.1		
17	Best Value Thematic Report	This report covers the thematic aspect of the Best Value audit requirements. As part of the 2022/23 audits, the Commission has requested auditors to report on the effectiveness of the leadership of the development of the council's strategic priorities.	Agenda Item 9.15	Anne MacDonald	Governance	Corporate Services	3.1		
18	Housing Benefit Risk Assessment	The key objective of the risk assessment is to determine the extent to which the benefit service is meeting its obligations to achieve continuous improvement in its activities.	Agenda Item 9.16	Anne MacDonald	Governance	Corporate Services	3.1		

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19	Annual Audit Plan 2023-24	To present the External Audit annual audit plan for 2024-25	Agenda Item 9.18	Anne MacDonald	Governance	Corporate Services	3.1		
20	ALEO Assurance Hub Workplan and Terms of Reference	To present the ALEO Assurance Hub Workplan for 2023 including the dates for reporting.	Agenda Item 9.1	Vikki Cuthbert	Governance	Corporate Services	1.3		
21	Public Sector Equality Duty - COM/24/005	To provide management assurance on the Council's compliance with its statutory duties under the Equality Act 2010, specifically in relation to our Public Sector Equality Duty	Agenda Item 9.6	Vikki Cuthbert	Governance	Corporate Services	4.4		
22	Inspection Report of Aberdeen Crematorium by the Senior Inspector of Burial, Cremation and Funeral Directors (Scotland)	This report provides the Committee with the Inspection Report of Aberdeen Crematorium carried out by the Senior Inspector of Burial, Cremation and Funeral Directors on 6 December 2023.	Agenda Item 9.4	Graham Keith	Operations	City Regeneration and Environment	6.4		
23	Cyber Crime	Referred from Communities, Housing and Public Protection Committee - To agree that Cybercrime continues to rise in scale and complexity in Scotland and globally, noting the cyber-attack at Western Isles Council therefore instruct the Chief Officer –Digital and Technology to bring forward a report to the February 2024 Audit, Risk and Scrutiny Committee meeting on how the Council is currently combating Cybercrime	Agenda Item 10.2	Steve Roud	Digital and Technology	Corporate Services	5.2		
24	Resident X Briefing Note	Finance and Resources - 30 Jan 2024 instruct Internal Audit to carry out an investigation into the circumstances described in Appendix 5, and any pertinent matters, using delegated powers and funded through the Marischal Square Development Account, given the financial loss to Aberdeen City Council and potential failure to achieve best value for the public pound, and report back to Audit, Risk and Scrutiny Committee with any recommendation as deemed necessary.	Agenda Item 10.4	Jamie Dale	Governance	Corporate Services	2.2		

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25	27 June 2024								
26	Use of Investigatory Powers Quarter 2 Report	to present the use of investigatory powers during Q2		Jessica Anderson	Governance	Corporate Services	5.2		
27	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		
28	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	Governance	Corporate Services	2.2		
29	Internal Audit Reports	Reports which have been finalised will be presented to the Committee.		Jamie Dale	Governance	Corporate Services	2.2		
30	Internal Audit Annual Report 2023-24	To present the Internal Audit Annual Report for 2023-2024		Jamie Dale	Governance	Corporate Services	2.1		
31	Audited Annual Accounts 2023-24	To present the audited Accounts for 2023-24 and the Charities Accounts 23-24		Lesley Fullerton	Finance	Corporate Services			
32	ALEO Assurance Hub Update	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		
33	26 September 2024								
34	Use of Investigatory Powers Quarter 3 Report	to present the use of investigatory powers during Q3		Jessica Anderson	Governance	Corporate Services	5.2		

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35	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		
36	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	Governance	Corporate Services	2.2		
37	Internal Audit Reports	Reports which have been finalised will be presented to the Committee.		Jamie Dale	Governance	Corporate Services	2.2		
38	Information Governance Management Annual Report 2023-24	to present the annual report for the Council's Information Governance		Martin Murchie	Data Insights	Corporate Services	1.4		
39	28 November 2024								
40	Use of Investigatory Powers Quarter 4 Report	to present the use of investigatory powers during Q4		Jessica Anderson	Governance	Corporate Services	5.2		
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	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	Governance	Corporate Services	2.2		
43	Internal Audit Reports	Reports which have been finalised will be presented to the Committee.		Jamie Dale	Governance	Corporate Services	2.2		
44	Annual Committee Effectiveness Report	To report on the annual effectiveness of the committee		Karen Finch	Governance	Corporate Services	GD 8.5		

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45	ALEO Assurance Hub Update	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		
46	Annual Accounts 2024-25 - Key Dates	to provide Elected Members with high level information and key dates in relation to the 2024/25 Annual Accounts including linkages to the plans and timetables of the Council's External Auditors		Lesley Fullerton	Finance	Corporate Services	4.1		
47	Date to be Confirmed								