

| | A | B | C | D | E | F | G | H | I |
|---|--|--|---------------|----------------------|----------------------|--------------------|---------------------------|--|---|
| 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 | 28 November 2024 | | | | | | | | |
| 4 | Internal Audit Update Report IA/24/012 | 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 | | |
| 5 | Procurement Compliance AC2412 | The objective of this audit is to provide assurance that the Council has appropriate arrangements in place, that are being complied with, to ensure compliance with procurement legislation and internal regulations. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 6 | Social Care Financial Assessments AC2414 | The objective of this audit is to obtain assurance that adequate arrangements are in place to undertake social care financial assessments in an accurate and efficient manner, with a focus on the systems used. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 7 | Recruitment AC2422 | The objective of this audit is to evaluate the adequacy and effectiveness of internal controls over the recruitment processes. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 8 | Allowances AC2501 | The objective of this audit is to consider whether appropriate control is being exercised over assessing entitlement and other relevant factors for allowances, and to assess controls over making payments. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 9 | National Fraud Initiative AC2403 | The objective of this audit is to review the Council's engagement and controls for actioning outputs of the National Fraud Initiative, specifically looking at the utilisation of information to gain assurance over areas such as Council Tax and Business Rates. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |

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| 10 | SEEMiS AC2502 | The objective of this audit is to provide assurance that appropriate control is being exercised over the schools and education management information system in view of the perceived credibility of the system and the significant volume of sensitive personal data held. | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 11 | Information Governance Management Annual Report 2023/24 CORS/24/253 | to present the annual report for the Council's Information Governance | | Caroline Anderson | Data Insights | Corporate Services | 1.4 | | |
| 12 | Procurement and Commercial Improvement Programme (PCIP) Assessment 2024 CORS/24/279 | to present the Committee with assurance on procurement performance following the Procurement and Commercial Improvement Programme (PCIP) assessment which focussed on the policies and procedures driving procurement performance and, the results delivered. | | Mel Mackenzie | Commercial and Procurement | Corporate Services | 6.4 | | |
| 13 | Best Value thematic report: Workforce Innovation – 2023/24 audit EA/24/007 | to present the Best Value Thematic Review on Workforce Innovation. | | Anne Macdonald | Governance | Corporate Services | 3.1 | | |
| 14 | Use of Investigatory Powers Quarters 3 and 4 Report CORS/24/251 | to present the use of investigatory powers during Q 3 and 4 | | Jessica Anderson | Governance | Corporate Services | 5.2 | | |
| 15 | SPSO Decisions, Inspector of Crematoria Complaint Decisions CORS/24/340 | 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 | Annual Committee Effectiveness Report CORS/24/339 | To report on the annual effectiveness of the committee | | Karen Finch | Governance | Corporate Services | GD 8.5 | | |

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| 17 | ALEO Assurance Hub Update CORS/24/346 | 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 | | |
| 18 | Annual Accounts 2024-25 - Key Dates CORS/24/342 | 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 | | |
| 19 | Technical Issues Relating to Audit, Risk and Scrutiny Committee 26/09/2024 CORS/24/352 | This report has been produced in response to a request from the Convener of the Audit, Risk and Scrutiny Committee to understand the technical issues that caused the cancellation of the meeting scheduled for 26th September 2024. | | Steve Roud | Digital and Technology | Corporate Services | 5.2 | | |
| 20 | 20 February 2025 | | | | | | | | |
| 21 | Use of Investigatory Powers Annual Report | to present the use of investigatory powers annual report. | | Jessica Anderson | Governance | Corporate Services | 5.2 | | |
| 22 | 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 | | |
| 23 | ALEO Assurance Hub Workplan and Terms of Reference | To present ther ALEO Assurance Hub Workplan for 2025 including dates for reporting. | | Vikki Cuthbert | Governance | Corporate Services | 1.3 | | |
| 24 | 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 | | |
| 25 | Internal Audit Plan 2025-2028 | to present the Internal Audit Plan for 2025-2027 | | Jamie Dale | Governance | Corporate Services | 2.1 | | |

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| 26 | Internal Audit Charter | to present the Internal Audit Charter for 2025-2026 | | Jamie Dale | Governance | Corporate Services | 2.1 | | |
| 27 | Internal Audit Reports | Reports that have been finalised will be submitted to the Committee | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 28 | External Audit Plan | To present the External Audit plan for the 2024-25 audit of the accounts | | Anne MacDonald | Governance | Corporate Services | 3.1 | | |
| 29 | 08 May 2025 | | | | | | | | |
| 30 | Use of Investigatory Powers Quarter 1 report | to present the use of investigatory powers annual report. | | Jessica Anderson | Governance | Corporate Services | 5.2 | | |
| 31 | 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 | | |
| 32 | Corporate Risk Register, Cluster Assurance Maps and Inspections Planner | To present the Corporate Risk Register, Assurance Maps and Inspections Planner | | Ronnie McKean | Governance | Corporate Services | 1.1 | | |
| 33 | Risk Appetite Annual Review | To present the Council's updated Risk Appetite Statement | | Ronnie McKean | Governance | Corporate Services | 1.1 | | |
| 34 | Unaudited Annual Accounts for 2024/25 | To present the unaudited annual accounts for the 2024-25 and the Charities Accounts for 24-25 | | Lesley Fullerton | Finance | Corporate Services | 4.1 | | |
| 35 | 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 | | |
| 36 | Internal Audit Reports | Reports that have been finalised will be submitted to the Committee | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 37 | 26 June 2025 | | | | | | | | |
| 38 | Use of Investigatory Powers Quarter 2 report | to present the use of investigatory powers quarterly report. | | Jessica Anderson | Governance | Corporate Services | 5.2 | | |

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| 39 | 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 | | |
| 40 | 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 | | |
| 41 | External Audit Annual Report 2024/25 | To present the External Audit annual report | | Anne MacDonald | Governance | Corporate Services | 3.1 | | |
| 42 | Audited Annual Accounts for 2024/25 | To present the audited annual accounts for the 2024-25 and the Charities Accounts for 24-25 | | Lesley Fullerton | Finance | Corporate Services | 4.1 | | |
| 43 | Internal Audit Annual Report 2024-25 | To present the Internal Audit Annual Report for 2024-25 | | Jamie Dale | Governance | Corporate Services | 2.1 | | |
| 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 | Governance | Corporate Services | 2.2 | | |
| 45 | Internal Audit Reports | Reports that have been finalised will be submitted to the Committee | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 46 | 11 September 2025 | | | | | | | | |
| 47 | Use of Investigatory Powers Quarter 3 report | 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 | | |

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| 49 | Business Continuity Annual Report | To provide the annual assurance report on the Council's Business Continuity arrangements | | Ronnie McKean | Governance | Corporate Services | 1.2 | | |
| 50 | Information Governance Management Annual Report 2024-25 | to present the annual report for the Council's Information Governance | | Caroline Anderson | Data Insights | Corporate Services | 1.4 | | |
| 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 | Governance | Corporate Services | 2.2 | | |
| 52 | Internal Audit Reports | Reports that have been finalised will be submitted to the Committee | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 53 | 27 November 2025 | | | | | | | | |
| 54 | Use of Investigatory Powers Quarter 4 report | to present the use of investigatory powers quarterly report. | | Jessica Anderson | Governance | Corporate Services | 5.2 | | |
| 55 | 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 | | |
| 56 | 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 | | |
| 57 | 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 | | |
| 58 | Internal Audit Reports | Reports that have been finalised will be submitted to the Committee | | Jamie Dale | Governance | Corporate Services | 2.2 | | |
| 59 | Annual Effectiveness Report | To present the committee's annual effective report for 2024-25 | | Karen Finch | Governance | Corporate Services | GD8.5 | | |