

URGENT BUSINESS COMMITTEE

ABERDEEN, 26 June 2025. Minute of Meeting of the URGENT BUSINESS COMMITTEE. Present:- Councillor Allard, Convener; and Councillors Greig, McLellan (substituting for Councillor Yuill) and Radley.

Also in attendance:- Councillors Alphonse, Clark, Nicoll and van Sweeden.

The agenda associated with this minute can be found [here](#).

Please note that if any changes are made to this minute at the point of approval, these will be outlined in the subsequent Council minute and this document will not be retrospectively altered.

DETERMINATION OF URGENT BUSINESS

1. The Convener advised that the Annual Accounts required to be considered and approved for signature today, as the London Stock Exchange announcement had been made by the Council last week, and therefore the bond holders would be expecting consideration today. There were also resource and logistical implications for the North East Scotland Pension Fund and Aberdeen City Integration Joint Board annual audits that could mean they did not meet the statutory deadlines. Finally, there were likely to be additional fees arising from the additional work Audit Scotland would have to carry out if there was to be a delay.

The Committee resolved:-

to note that the items had been accepted as matters of urgency, for the reasons outlined above, in terms of Section 50B(4)(b) of the Local Government (Scotland) Act 1973.

The Convener advised that the External Audit Annual Report and the Audited Annual Accounts would be taken together as the next item.

EXTERNAL AUDIT ANNUAL REPORT 2024-25 - EA/25/002 AND AUDITED ANNUAL ACCOUNTS 2024/25 - CORS/25/169

2. (A) The Committee had before it a report by External Audit which presented the External Audit Annual Audit Report on the 2024/25 audit.

The report recommended:-

that the Committee review, discuss and comment on the issues raised within the report and the appendix.

(B) The Committee had before it a report by the Chief Officer - Finance which sought approval in respect of the Council's Audited Annual Accounts 2024/25 and the Registered Charities Audited Annual Report and Accounts 2024/25.

The report recommended:-

URGENT BUSINESS COMMITTEE

26 June 2025

that the Committee -

- (a) approve the Council's audited Annual Accounts for the financial year 2024/25 as presented, subject to the final amendments being agreed between the external auditor and the Chief Officer - Finance as highlighted in the external auditor's report, following circulation of those final amendments to the Corporate Management Team and political group leaders;
- (b) approve the audited Annual Accounts 2024/25 for those registered charities in respect of which the Council is the sole trustee, with the Chief Officer - Finance and the Convener of the Finance and Resources Committee to sign the accounts, subject to the final amendments being agreed in terms of the process as set out in recommendation (a); and
- (c) instruct the Chief Officer - Finance to review the 2025/26 Final Accounts timetable. This would include a review of critical path activities, the identification of opportunities and improvements to accelerate tasks for faster close-down, and propose a revised timetable for Audit, Risk and Scrutiny Committee approval by November 2025.

The Chief Officer - Finance, Audit Director (Audit Scotland) and Senior Audit Manager (Audit Scotland) introduced the reports and responded to questions from the Committee.

The Committee resolved:-

- (i) to note the External Audit report recommendation;
- (ii) to note the External Audit recommendations;
- (iii) to note a comprehensive review of the Council's Scheme of Governance was undertaken during the year (2024/25) through the Governance Reference Group;
- (iv) to agree with the conclusion of External Audit that "*Governance arrangements are appropriate and operated effectively*";
- (v) to agree the Governance Reference Group should meet to consider options to establish a framework for officers 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;
- (vi) to approve the Council's audited Annual Accounts for the financial year 2024/25 as presented, subject to the final amendments being agreed between the external auditor and the Chief Officer - Finance as highlighted in the external auditor's report, following circulation of those final amendments to the Corporate Management Team and political group leaders;
- (vii) to approve the audited Annual Accounts 2024/25 for those registered charities in respect of which the Council is the sole trustee, with the Chief Officer - Finance and the Convener of the Finance and Resources Committee to sign the accounts, subject to the final amendments being agreed in terms of the process as set out in (vi) above; and
- (viii) to instruct the Chief Officer - Finance to review the 2025/26 Final Accounts timetable. This would include a review of critical path activities, the identification of opportunities and improvements to accelerate tasks for faster close-down, and propose a revised timetable for Audit, Risk and Scrutiny Committee approval by November 2025.

- CHRISTIAN ALLARD, Convener.

URGENT BUSINESS COMMITTEE
26 June 2025

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