



**AUDIT COMMITTEE**

**WEDNESDAY, 17 APRIL 2024 at 10.15 am**

Your attendance is requested at a meeting of the **AUDIT COMMITTEE** to be held in **COUNCIL CHAMBER - WOODHILL HOUSE, WESTBURN ROAD, ABERDEEN, AB16 5GB (WITH VIRTUAL ATTENDEES)**, on **WEDNESDAY, 17 APRIL 2024, at 10.15 am**

This meeting will be live streamed and a recording of the public part of the meeting will be made publicly available at a later date.

Tuesday, 9 April 2024

Director of Business Services

To: Councillors R Cassie (Chair), S Adams (Vice-Chair), A Buchan, A Forsyth, M Grant, G Hall, S Logan, D Lonchay, D Mair, T Mason, R Menard, C Simpson, J Whyte and Vacancy

Substitute Members: Councillors N Baillie, A Bell, S Burnett, G Carr, M Ewenson, M James, P Johnston, L McWhinnie, C Miller, G Petrie, I Taylor, A Turner and R Withey

Contact Person:- Fiona Stewart  
**Tel:** 01467538939  
**Email:** [fiona.stewart@aberdeenshire.gov.uk](mailto:fiona.stewart@aberdeenshire.gov.uk)

## B U S I N E S S

1	Sederunt and Declaration of Members' Interests	
2(A)	Public Sector Equality Duty Consider, and if so desired, adopt the following resolution:-  (1) to have due regard to the need to:-  (a) eliminate discrimination, harassment and victimisation; (b) advance equality of opportunity between those who share a protected characteristic and persons who do not share it; and (c) foster good relations between those who share a protected characteristic and persons who do not share it.  (2) where an Integrated Impact Assessment is provided, to consider its contents and take those into account when reaching a decision.	4
2(B)	Exempt Information Consider, and if so decided, adopt the following resolution:- “That under Section 50A (4) and (5) of the Local Government (Scotland) Act 1973, as amended, the public and media representatives be excluded from the meeting for Item 11 of business below, on the grounds that it involves the likely disclosure of exempt information of the class described in the relevant paragraphs of Part 1 of Schedule 7A of the Act.”	
3	Minutes of the Meeting of 15th February 2024	5 - 11
4	Statement of Outstanding Business	12
5	Internal Audit Update Report	13 - 29
6	Internal Audit Reports (Public)	30 - 41
7	External Audit– Annual Audit Plan 2023/24	42 - 100
8	Corporate Improvement Plan	101 - 114
9	Audit Scotland Financial Bulletin 2022/23	115 - 122
10	Committee Review Process Stage 1 – Internal Audit Report 2310 – Assurance review of Adults with Incapacity	123 - 129

**ITEM WHICH THE COMMITTEE MAY WISH TO CONSIDER WITH THE  
PRESS AND PUBLIC EXCLUDED**

11 Internal Audit Reports 130 - 139  
*[Exempt under paragraph 14]*

Action taken in connection with the prevention of crime.