

SUPPLEMENTARY PACK 1

ARGYLL AND BUTE HSCP INTEGRATION JOINT BOARD (IJB) - BY MICROSOFT TEAMS on WEDNESDAY, 27 SEPTEMBER 2023 at 1:00 PM

I enclose herewith **item 4(b) (MINUTES OF COMMITTEES - Argyll and Bute HSCP Audit and Risk Committee held on 19 September 2023)** which was marked to follow on the Agenda for the above meeting.

ITEM TO FOLLOW

4. MINUTES OF COMMITTEES

- (b) Argyll and Bute HSCP Audit and Risk Committee held on 19 September 2023 (Pages 3 - 6)

Argyll and Bute HSCP Integration Joint Board (IJB)

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**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 19 SEPTEMBER 2023**

Present:

Susan Ringwood (Chair)

Dr Gaener Rodger

Councillor Dougie Philand

Attending:

Fiona Davies, Chief Officer, Argyll and Bute HSCP
James Gow, Head of Finance and Transformation, Argyll and Bute HSCP
Charlotte Craig, Business Improvement Manager, Argyll and Bute HSCP
Paul MacAskill, Chief Internal Auditor, Argyll and Bute Council
Mhairi Weldon, Senior Audit Assistant, Argyll and Bute Council
Hazel MacInnes, Committee Officer, Argyll and Bute Council
Gregory Oduor, Audit Manager, Mazars LLP

1. APOLOGIES FOR ABSENCE

The Chair welcomed everyone to the meeting.

Apologies for absence were intimated on behalf of:-

Councillor Kieron Green

2. DECLARATIONS OF INTEREST

There were no declarations of interest intimated.

3. MINUTES

The Minute of the meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 20 June 2023, was approved as a correct record.

4. INTERNAL AUDIT UPDATE

The Committee gave consideration to a report which provided an update on the work carried out by Argyll and Bute Council's Internal Audit Team on audits which are of operational relevance to the Committee. The report also provided an update on the actions from audit reports already presented to the Committee which were still open as at 30 June 2023.

Decision

The Audit and Risk Committee reviewed and considered the progress on completion of the internal audit recommendations.

(Reference: Report by Chief Internal Auditor, dated 19 September 2023, submitted)

5. RISK MANAGEMENT

Consideration was given to a report which presented the findings of the Internal Audit report on Risk Management.

Decision

The Audit and Risk Committee reviewed and endorsed the Internal Audit report on Risk Management.

(Reference: Report by Chief Internal Auditor, dated 19 September 2023, submitted)

6. FINANCIAL MANAGEMENT

Consideration was given to a report which presented the findings of the Internal Audit report on Financial Management.

Decision

The Audit and Risk Committee –

1. Reviewed and endorsed the Internal Audit report on Financial Management Arrangements.
2. Congratulated the Head of Finance and Transformation and his team on their work in reaching a substantial level of assurance in the Internal Audit report of the Financial Management Arrangements.

(Reference: Report by Chief Internal Auditor, dated 19 September 2023, submitted)

7. INTERNAL AUDIT CONTRACT

The Committee gave consideration to a report which outlined the options for securing an internal audit service from 1 April 2024 and recommended an extension of the existing arrangement for a further three years. The report also provided information on the costs, level of audit resource available and provided assurance on the value for money aspect of the proposal.

Decision

The Audit and Risk Committee:-

1. Considered the contents of the report.
2. Noted that the current independent internal audit service contract ends on 31 March 2024.
3. Agreed to extend the current contract for the internal audit service for a further three years from April 2024 and instructed management to progress, noting that when this contract came to an end, the Committee would seek to re-tender for

the service in terms of good practice and to align it with NHS Highland's next tendering for internal auditors, if the timescales involved allowed.

(Reference: Report by Chair of the Audit and Risk Committee, dated 19 September 2023, submitted)

8. AUDIT SCOTLAND PUBLICATIONS

Consideration was given to a report which provided an overview of relevant recent Audit Scotland publications.

Decision

The Audit and Risk Committee noted that Audit Scotland had recently published a series of reports which may be of interest to members of the Committee.

(Reference: Report by Head of Finance and Transformation, dated 19 September 2023, submitted)

9. INTEGRATION JOINT BOARDS - FINANCIAL ANALYSIS 2021/22 UPDATED

The Committee gave consideration to a report which summarised the recent Audit Scotland report on the financial position of IJBs based on the 2021/22 accounts and audits.

Decision

The Audit and Risk Committee:-

1. Noted that Audit Scotland had recently published a financial analysis of Integration Joint Boards based on accounts for the year ended 31 March 2022.
2. Noted that this paper was considered at the June meeting and has been updated to include additional data on IJB financial performance in 2021/22.

(Reference: Report by Head of Finance and Transformation, dated 19 September 2023, submitted)

10. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 19 December 2023.

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