

Argyll and Bute Health and Social Care Partnership

DRAFT MINUTES OF SPECIAL AUDIT COMMITTEE MEETING Held on Tuesday 25 September 2019 at 9.30am, Council Chambers, Kilmory

Present: Councillor Sandy Taylor, IJB Member and Audit Committee Vice Chair
 Councillor Kieron Green, IJB Vice Chairperson
 Sarah Compton-Bishop, IJB Member
 John Cornett, Audit Director, Audit Scotland
 David Meechan, Senior Auditor, Audit Scotland

Attending: George Morrison Depute Chief Officer
 Judy Orr, Head of Finance and Transformation
 Charlotte Craig, Business Improvement Manager

Apologies: Andrew O Donnell, Scott Moncrieff
 Joanna MacDonald, Chief Officer
 David Eardley, Scott Moncrieff
 Boyd Robertson, NHS Highland

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1.	Welcome and Introduction Chair welcomed and facilitated introductions, and apologies were noted. It was also noted that Heather Grier who had been the chair of the Audit Committee has resigned from the IJB, and therefore also from the Audit Committee. Cllr Taylor, as Vice-chair, would chair today's meeting. It was planned to appoint a new chair for the Committee at the IJB meeting later today.	
2.	Draft Minutes of 26 June 2019 Minutes reviewed and agreed.	
3	Audited Annual Accounts 2018-19 JO presented the Audited Annual Accounts and highlighted some small changes which were mainly presentational following the audit by Audit Scotland. DM drew attention to the key messages on page 4. He noted that the support received from HSCP in providing working papers and responding to audit queries has been excellent.	

	<p>The key messages remain financial sustainability and management; and governance, transparency and value for money. It was acknowledged that the position may well have moved on since the report was written as it is a snap shot in time.</p> <p>DM referred to the action plan with 7 recommendations at Appendix 1, all of which had been accepted. In terms of savings, he highlighted that these are not being delivered at sufficient pace and this was in no small part due to a failure to identify the required actions and timelines for implementation.</p> <p>Comment was made on the maturity of the organisation in terms of its governance and financial arrangements, and that these were improving.</p> <p>DM identified that there is still some room for clarifying the Audit Committee role and encouraged further development in this.</p> <p>JO thanked Audit Scotland for their report. She stated that recommendation 3 was accepted in principle but no timescale could be given for implementation of longer term financial planning given that funding for the IJB is still based on single year settlements.</p> <p>Chair noted that Scottish Government has announced that they propose to move to 3 year revenue budgets and that this will assist future planning. KG queried how the Argyll & Bute IJB compares to other IJB's. DM advised that around two thirds are in a similar position. KG noted there may be learning opportunities from other IJBs and DM offered to facilitate this.</p> <p>Chair welcomed the Annual Audit Report which reflected well on the officers of the HSCP, noting the focus of the team. The Committee accepted the recommendations and the related management actions.</p> <p>JO indicated the development of a work plan for the Audit Committee and will meet with the chair in the interim.</p> <p>DM noted that the draft letter of representation (ISA 580) with its confirmation that all post balance sheet events had been disclosed needed to be signed by Judy as Chief Financial Officer before they would be able to formally sign off the accounts following approval by the IJB this afternoon. Judy advised that she had two sets of accounts and the draft letter all ready for signature this afternoon and she would let Jim Rundell have the signed versions at the conclusion of the IJB meeting assuming all was approved.</p> <p>Action: the Audit Committee noted and recommended the Annual Audited Accounts to the IJB for approval.</p>	<p>JO/ST</p>
<p>4</p>	<p>AOB:</p> <p>The Chair thanked Heather Grier for her invaluable input to the Audit</p>	

	<p>Committee over the period of her role as Chair.</p> <p>There was suggestion that an additional Audit Committee may be required before the next planned meeting to ensure continuity of business. If so, CC will arrange.</p> <p>Dates of next meeting 6 December, 10.30am Venue - TBC</p>	CC
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