

AUDIT & RISK COMMITTEE MEETING
Tuesday, 18 February 2020 at 10.30am in
Aros Boardroom

Present: Councillor Sandy Taylor, IJB Member and Audit & Risk Committee Chair
Gaener Rodger, IJB Member and Audit & Risk Committee Vic Chair (VC)
Councillor Kieron Green, IJB Member
Sarah Compton-Bishop, IJB Member (VC)

Attending: Joanna MacDonald, Chief Officer
George Morrison Depute Chief Officer (VC)
Judy Orr, Head of Finance and Transformation
Charlotte Craig, Business Improvement Manager (VC)
Caroline Cherry, Head of Adult Services (VC)
Andrew O'Donnell, Scott Moncrieff
David Eardley, Scott Moncrieff
John Cornett, Audit Director, Audit Scotland
Douglas Hunter, Senior Manager Performance & Improvement

Apologies:

		Action by
1.	Welcome and Introduction Chair welcomed everyone to the meeting. Introductions were made around the room and on VC	
2.	Draft Minutes of 6 December 2019 The notes from Audit & Risk Committee meeting held on 6 December 2019 were agreed as accurate.	
3	Action Log The Committee reviewed the Action Log – Audit Committee April 2019 – March 2020. <ul style="list-style-type: none"> Chair asked for clarification around item 13 In response to the Chair's request for clarification around item 13 Business Improvement Manager undertook to update the action log to provide clearer definition of this item.	CC
4	Argyll and Bute Integration Joint Board Internal Audit Follow-up Review 2019/20 David Eardley presented the above paper which reported the findings of the follow up review undertaken in December 2019 to establish the extent to	

	<p>which action plans from internal audit reports have been implemented as agreed. The review was performed in accordance with the 2019/20 Internal Audit Plan.</p> <p>The review ascertained that the Integrated Joint Board has made progress in implementing agreed recommendations, with 19 of the 28 management actions followed-up (64%) considered to be complete or no longer applicable. Of the remaining recommendations, six (21%) have been assessed as partially implemented, one (4%) are incomplete, and three (11%) are not yet due.</p> <p>The Committee considered the report and reviewed the progress made towards implementing open actions, as detailed within Appendix 2. The Committee agreed to twice yearly reporting or by exception as required</p>	
5	<p>Argyll & Bute Integration Joint Board Risk Workshop Output</p> <p>Andrew O'Donnell presented the above report which summarised the outputs of the Risk Workshop delivered in December 2019.</p> <p>The workshop focused on developing the Board's risk management arrangements, risk appetite and to assist the Board in ensuring appropriate controls are in place for the risks identified through four key objectives:</p> <ul style="list-style-type: none"> • To ensure that the IJB's existing risk register adequately reflects the key risks to the IJB meeting its statutory duties and delivering its strategic objectives; • To capture board members' perspectives on risk and their willingness to tolerate different types of risks; • To understand how these different perspectives should inform the management of risk; and • To assess the extent to which existing controls to mitigate risk represent efficient use of resources. <p>The Committee reviewed the outputs from the workshop and noted next steps identified for the Integration Joint Board.</p>	
6	<p>Argyll & Bute Intregation Joint Board Updated Internal Audit Plan 2018/19 – 2020/21</p> <p>Andrew O'Donnell presented the above paper which set out a detailed plan for 2020/21 in the context of a three-year strategic internal audit plan for the period 2018/19 to 2020/21.</p> <p>The Committee reviewed the plan and discussed the additional reviews for</p>	

	<p>consideration, acknowledging the risks around workforce planning pending the issue of National guidance.</p> <p>The Committee agreed, in the interim, to provide scrutiny of workforce planning at Integration Joint Board through a development session in June 2020 and reporting to the Integration Joint Board in August 2020.</p> <p>The Committee accepted the paper and agreed to audit of workforce planning in 2021/22.</p>	
7	<p>Argyll & Bute Integration Joint Board Internal Audit Plan 2019/20</p> <p>John Cornett presented the above paper and provided the Committee with a summary overview of the risks and planned works and audit scope and timing.</p> <p>The Committee accepted the Internal Audit Plan 2019/20</p>	
8	<p>Integration Performance Regime</p> <p>Douglas Hunter delivered a presentation on the development of the Health & Social Care Partnership's Integrated Performance Regime (IPR) which will support scrutiny and improvement across all national and local Key Performance Indicators (KPI's).</p> <p>The Committee welcomed this development and monthly reporting. Scrutiny and accountability will be provided through Clinical Care & Governance Committee.</p> <p>Interim reports to be presented to Audit & Risk Committee and exception reporting to Integration Joint Board.</p> <p>The Committee:</p> <ul style="list-style-type: none"> ▪ Noted the development of an Integrated Performance Regime (IPR) within the Health & Social Care Partnership (HSCP) ▪ Noted the roles and responsibilities for staff and managers within the Integrated Performance Regime (IPR) 	
9	<p>Local Government in Scotland: Financial overview 2018/19 – report from Audit Scotland December 2019</p> <p>Chief Finance Officer presented the above report.</p> <ul style="list-style-type: none"> • Part 1. Councils' income in 2018/19 • Part 2. Councils' financial position in 2018/19 • Part 3. Councils' financial outlook • Part 4. Integration Joint Boards overview 2018/19 	

	<p>Appendix 1 – Local Government in Scotland: Financial Overview 2018/19 – report by Accounts Commission December 2019 Appendix 2: Scrutiny tool for councillors</p> <p>Key messages from the report for Integration Joint Board.</p> <ol style="list-style-type: none"> 1) A majority of IJBs struggled to achieve break-even in 2018/19, either recording a deficit or relying on additional funding from partners. 2) Around a third of the IJBs failed to agree a budget with their partners for the start of the 2019/20 financial year. 3) Medium-term financial planning is improving but no IJB had a financial plan that extended for more than five years. A focus on developing longer-term financial planning is required by IJBs. 4) Over a third of IJB senior staff has changed during 2018/19. <p>The Committee considered the implications for Argyll & Bute Health & Social Care Partnership and noted the key messages</p>	
10	<p>2019/20 End of year Accounts Timetable</p> <p>The Chief Finance Officer presented a draft year-end timetable which aims to ensure that all the statutory dates are met, and which aims to tie in with the requirements for meeting related deadline of both parent bodies.</p> <p>Audit Scotland suggested audit should be completed by June and they would be happy to review key messages as soon as they are available.</p> <p>The Committee considered the paper and commented on the key messages from review of the Integration Joint Board annual accounts.</p>	
11	<p>Draft Terms of Reference Update</p> <p>The Committee reviewed the draft Terms of Reference update and provided approval for this to be taken forward consideration by the Integration Joint Board.</p>	
12	<p>Any other Competent Business</p> <p>No further business.</p>	
	<p>Chair thanked members for their attendance and contribution.</p> <p>Date of next meeting: Tuesday, 21st April 2020 at 10.30am in Meeting Rooms J03/J05/J07 Mid Argyll Community Hospital.</p>	