

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held  
VIA SKYPE  
on TUESDAY, 15 SEPTEMBER 2020**

**Present:** Councillor Sandy Taylor (Chair)

Sarah Compton-Bishop, NHS Highland Board Non-Executive Member  
Gaener Rodger, NHS Highland Board Non-Executive Member  
Councillor Kieron Green, Argyll and Bute Council

**Attending:** Joanna Macdonald, Chief Officer, Argyll and Bute HSCP  
Judy Orr, Head of Finance and Transformation, Argyll and Bute HSCP  
Charlotte Craig, Business Improvement Manager, Argyll and Bute HSCP  
George Morrison, Depute Chief Officer, Argyll and Bute HSCP  
John Cornett, Audit Scotland  
David Meechan, Audit Scotland  
Hazel MacInnes, Committee Services Officer, Argyll and Bute Council

**1. APOLOGIES FOR ABSENCE**

Apologies for absence were received from Caroline Cherry, Laurence Slavin and Scott-Moncrieff.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest.

**3. MINUTES**

The Minutes of the Meeting of the Argyll and Bute HSCP Audit and Risk Committee held on 18 August were approved as a correct record.

**4. AUDITED ANNUAL ACCOUNTS 2019-20**

Consideration was given to a report presenting the annual accounts for 2019/20. The accounts had been produced within the statutory timescale and had been subject to independent audit by the Integration Joint Board's external auditors, Audit Scotland. The audit process had been completed and Audit Scotland had issued an unqualified independent auditors report. There were a number of key messages contained in the annual audit report from Audit Scotland which the Committee was invited to consider.

**Decision**

The Audit and Risk Committee -

1. Noted that Audit Scotland had completed their audit of the annual accounts for 2019-20 and had issued an unqualified independent auditor's report.
2. Noted the 2019/20 Annual Audit Report prepared by Audit Scotland and the Key Messages and the action plan 2019/20 therein.
3. Approved the draft letter of management representation to Audit Scotland taking account of comments raised by Councillor Green in respect of the discrepancy between NHS Highland and the IJB.
4. Recommended the Audited Accounts to the IJB for approval at their meeting on 16 September 2020.

(Reference: Report by Head of Finance and Transformation dated September 2020, Submitted)

## **5. DATE OF NEXT MEETING**

The date of the next meeting was noted as Tuesday 20 October 2020.