

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held  
BY SKYPE  
on TUESDAY, 20 APRIL 2021**

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

Sarah Compton-Bishop                      Susan Ringwood  
Councillor Kieron Green

**Attending:** George Morrison, Depute 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  
Laurence Slavin, Chief Internal Auditor, Argyll and Bute Council  
Fiona Campbell, Clinical Governance Manager, Argyll and Bute HSCP  
Jennifer Swanson, Organisational and Workforce Development Manager,  
Argyll and Bute HSCP  
Dafydd Jones, Audit Scotland  
Jim Rundell, Audit Scotland  
David Eardley, Azets Audit Services Limited  
Lynsey Innis, Senior Committee Assistant, Argyll and Bute Council

**1. APOLOGIES FOR ABSENCE**

Apologies for absence were intimated on behalf of:-

Julie Lusk, Head of Adult Care, Argyll and Bute HSCP  
Caroline Cherry, Head of Adult Services, Argyll and Bute HSCP  
Patricia Renfrew, Head of Children and Families, Argyll and Bute HSCP  
Brian Reid, Acting Head of Adult Services, Argyll and Bute HSCP  
Helen Urquhart, PA to Depute Chief Officer, Argyll and Bute HSCP  
John Cornett, Audit Scotland

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest intimated.

**3. APPOINTMENT OF VICE-CHAIR**

Having noted that the previous Vice Chair of the Committee, Gaener Rodger, had stood down from her role as Non-Executive Director within the Argyll and Bute IJB, at its last meeting on 31 March 2021, the Chair sought nominations for the post of Vice Chair of the Argyll and Bute HSCP Audit and Risk Committee.

**Decision**

The Audit and Risk Committee agreed to appoint Susan Ringwood as Vice Chair of the Argyll and Bute HSCP Audit and Risk Committee.

#### **4. MINUTES**

The minute of the previous meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 23 February 2021 was approved as a correct record.

#### **5. AUDIT AND RISK COMMITTEE ANNUAL REPORT 2020/21**

The Committee gave consideration to a report providing an assessment of their work throughout the last financial year. The report contained information on the activity of the Committee; the self-assessment completed by the Committee on 23 February 2021 and the Committee membership and remit.

Discussion took place in respect of the ICT Strategy and the full Category 1 Responder Status of the IJB and the requirement of the Audit and Risk Committee to ensure compliance of this, specifically in relation to business continuity and contingency planning. The Chair requested that these points be incorporated into the annual report prior to it being submitted to the IJB for consideration. The Head of Finance and Transformation agreed to update the report accordingly.

##### **Decision**

The Audit and Risk Committee considered and approved the draft annual report for issue to the Integration Joint Board, subject to the amendments outlined above.

(Reference: Report by Chair of the Audit and Risk Committee, dated 20 April 2021, submitted)

#### **6. ARGYLL AND BUTE INTEGRATION JOINT BOARD - INTERNAL AUDIT ANNUAL REPORT 2020/21**

Consideration was given to a report summarising the conclusions and key findings from the internal audit work undertaken during the year ended 2020/21. The report included the overall internal audit opinion which was that the Argyll and Bute IJB has an adequate and effective framework of governance, risk management and control, subject to the specific improvements identified in specific areas of governance.

##### **Decision**

The Audit and Risk Committee noted the contents of the report.

(Reference: Report by Azets Audit Services Limited, dated April 2021, submitted)

#### **7. ARGYLL AND BUTE INTEGRATION JOINT BOARD ANNUAL EXTERNAL AUDIT PLAN 2020/21**

The Committee gave consideration to a report which outlined the annual audit plan for 2020/21. It highlighted the significant audit risks; the reporting arrangements; the audit fee and the responsibilities of the Audit and Scrutiny Committee; the Chief Officer and the appointed auditor. Information also included conclusions and

judgements on financial management, financial sustainability, governance and transparency and value for money.

Having noted that since the publication of the plan, the statutory deadline for certifying the annual accounts had been pushed back to 30 November 2021, discussion took place on the possibility that the meeting schedule of the Committee may require to be reviewed.

### **Decision**

The Audit and Risk Committee noted the contents of the report.

(Reference: Report by Audit Scotland, dated March 2021, submitted)

## **8. NHS IN SCOTLAND 2020**

Consideration was given to a report which outlined the response to the Covid-19 pandemic by the NHS in Scotland and presented an overview of its financial and operational performance for 2019/20.

### **Decision**

The Audit and Risk Committee noted the key messages in the report and considered the implications for Argyll and Bute Health and Social Care Partnership.

(Reference: Report by Head of Finance and Transformation, dated 20 April 2021, submitted)

## **9. TRACKING THE IMPLICATIONS OF COVID-19 ON SCOTLAND'S PUBLIC FINANCES**

Following consideration of Audit Scotland's report "Covid-19: Implications for public finances in Scotland" at their meeting on 20 October 2020, the Committee gave consideration to a report providing an update on the tracking of the continuing fiscal response; financial and performance risks and the public audit response.

### **Decision**

The Audit and Risk Committee –

1. Noted the key messages within the report and considered the implications for Argyll and Bute Health and Social Care Partnership.
2. Requested that the Head of Finance and Transformation provide a report for the next meeting of the Committee outlining a possible workstream to be included in the Committee's workplan, picking up some of the themes raised within the report and previous report, considered by the Committee at their meeting on 20 October 2020.

(Reference: Report by Head of Finance and Transformation, dated 20 April 2020, submitted)

**10. ARGYLL AND BUTE HEALTH AND SOCIAL CARE PARTNERSHIP FINAL INTERNAL AUDIT PLAN 2021/22**

The Committee gave consideration to a report presenting the 2021/22 Argyll and Bute HSCP Internal Audit Plan and an indicative audit plan for 2022/23 and 2023/24.

**Decision**

The Audit and Risk Committee agreed to note and endorse the 2021/22 Argyll and Bute HSCP Internal Audit Plan.

(Reference: Report by Chief Internal Auditor, dated 20 April 2021, submitted)

**11. ARGYLL AND BUTE COUNCIL INTERNAL AUDIT REPORT - CHARGING FOR NON-RESIDENTIAL CARE SERVICES - MARCH 2021**

Consideration was given to a report focusing on Charging for Non-Residential Care Services.

**Decision**

The Audit and Risk Committee endorsed the Internal Audit report on Charging for Non-Residential Care Services.

(Reference: Report by Chief Internal Auditor, dated 20 April 2021, submitted)

**12. DRAFT FINANCIAL STATEMENTS 2020-21 FOR REVIEW OF MANAGEMENT COMMENTARY AND ANNUAL GOVERNANCE STATEMENT**

The Committee gave consideration to a report presenting an early draft of the Management Commentary and Annual Governance Statement in respect of the unaudited annual accounts for the year ended 31 March 2021.

**Decision**

The Audit and Risk Committee considered and noted the contents of the report.

(Reference: Report by Head of Finance and Transformation, dated 20 April 2021, submitted)

**13. UPDATED RISK MANAGEMENT STRATEGY**

The Committee gave consideration to the updated Risk Management Strategy, which embraced feedback from both audit and the Senior Leadership Team of required changes. Members were asked to consider strategic guidance alongside the current Risk Management Process guidance for Managers, before the Strategic Review day on 26 May 2021.

**Decision**

The Audit and Risk Committee considered and noted the contents of the updated Risk Management Strategy.

(Reference: Report by Clinical Governance Manager, dated 2 April 2021, submitted)

#### **14. WORKFORCE PLANNING AND RESOURCING**

The Committee gave consideration to a report outlining the progress made in workforce planning since August 2020 and changes to the way that this work is managed and supported.

##### **Decision**

The Audit and Risk Committee noted the contents of the report.

(Reference: Report by Head of Customer Support Services, dated 20 April 2021, submitted)

#### **15. DATE OF NEXT MEETING**

The Audit and Risk Committee noted that the next meeting would be held on Tuesday, 29 June 2021.