

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS on TUESDAY, 12 APRIL 2022**

Present: Councillor Sandy Taylor (Chair)

John Stevens
Susan Ringwood

Councillor Kieron Green

Attending: George Morrison, Depute Chief Officer, Argyll and Bute HSCP
James Gow, Head of Finance and Transformation, Argyll and Bute HSCP
Moira Weatherstone, Interim Chief Auditor, Argyll and Bute Council
Caroline Cherry, Head of Adult Services and Community Hospitals, Argyll and Bute HSCP
Charlotte Craig, Business Improvement Manager, Argyll and Bute HSCP
Geraldine Collier, People Partner
Fiona McCallum, Committee Services Officer, Argyll and Bute Council
Kyle McAulay, Senior Manager, Audit Scotland

1. APOLOGIES FOR ABSENCE

The Chair welcomed everyone to the meeting and introductions were made.

Apologies for absence were intimated on behalf of:

Sarah Compton Bishop, NHS Highland Non-Executive Board Member
Fiona Davies, Chief Officer, Argyll and Bute HSCP

2. DECLARATIONS OF INTEREST

There were no declarations of interest intimated.

3. MINUTES

The minute of the previous meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 15 February 2022, was approved as a correct record.

4. INTERNAL AUDIT UPDATE

Consideration was given to a report which provided an update on the progress made by the Council's Internal Audit Team to deliver the 2021/22 Internal Audit Plan.

A discussion also took place in light of a request made by the HR Team that the Workforce Planning Audit be re-scheduled to October 2022, following the completion of the IJB's Workforce Plan to be submitted to the Scottish Government in July 2022.

Decision

The Audit and Risk Committee:

1. reviewed and noted the progress on completion of the internal audit recommendations; and
2. agreed not to delay the timescale for completion of the Workforce Planning Audit which was due to be presented to this Committee in June 2022.

(Reference: Report by Interim Chief Internal Auditor dated 12 April 2022, submitted)

5. HSCP 2022/23 INTERNAL AUDIT PLAN

Consideration was given to a report presenting the final 2022/23 Argyll and Bute HSCP Internal Audit Plan to the Committee and providing an indicative audit plan for 2023/24 was considered.

Decision

The Audit and Risk Committee endorsed the 2022/23 HSCP Internal Audit Plan.

(Reference: Report by Interim Chief Internal Auditor dated 12 April 2022, submitted)

6. 2020/21 END OF YEAR ACCOUNTS TIMETABLE

The IJB is required to publish audited annual accounts each year. Normally these are to be signed by 30 September. In recent year this deadline has been extended due to the impact covid has had upon public sector administration.

A report outlining a timetable for preparation and audit of the 2022/23 accounts which aims to achieve final sign off by the IJB at its meeting scheduled for 23 November 2022 was considered.

Decision

The Audit and Risk Committee:

1. noted the proposed 2021/22 year end Accounts Timetable for the IJB;
2. noted that this aligned with the External Audit Plan and timetable;
3. noted that an amendment to the Audit and Risk Committee meeting schedule was required; and
4. agreed to delegate to the Head of Finance and Transformation, in consultation with the Chair of the Committee, to identify a suitable date for the Committee to meet and consider the 2021/22 Audited Accounts before these were presented to the IJB meeting scheduled for 23 November 2022.

(Reference: Report by Head of Finance and Transformation dated 12 April 2022, submitted)

7. EXTERNAL AUDIT ANNUAL AUDIT PLAN 2021/22

A report summarising the work plan for Audit Scotland's 2021/22 external audit of Argyll and Bute Integration Joint Board was considered.

Decision

The Audit and Risk Committee noted the contents of the External Audit Annual Audit plan 2021/22.

(Reference: Report by Audit Scotland dated March 2022, submitted)

8. NEW EXTERNAL AUDIT CONTRACT

The Accounts Commission has responsibility for the appointment of independent external auditors for IJBs. These appointments are normally made for a 5 year period.

Consideration was given to a report informing the Committee of the proposed appointment of Mazars as external auditor to Argyll and Bute IJB for financial years 2022/23 to 2026/27.

Decision

The Audit and Risk Committee noted:

1. the proposal to appoint Mazars as the External Auditor for financial years 2022/23 to 2026/27 following a tender exercise conducted by Audit Scotland; and
2. that no conflict of interest has been identified in relation to this appointment.

(Reference: Report by Head of Finance and Transformation dated 12 April 2022, submitted)

9. CONTINGENCY, RISK AND RESILIENCE GROUP

As a Category 1 Responder Argyll and Bute IJB is required to have plans in place to ensure it can respond appropriately to emergency situations, with partners, within Argyll and Bute. Additionally, the management of risk is a high priority for the IJB, its partners, and management.

Consideration was given to a report providing the Committee with details of the new Contingency, Risk and Resilience Group which has been established by the HSCP in order to strengthen and improve the governance relating to Contingency Planning and Risk Management.

Decision

The Audit and Risk Committee noted:

1. the establishment of the Contingency, Risk and Resilience Group;
2. the Terms of Reference of the Group; and

3. that it was intended that minutes of the Group would be provided to the Audit and Risk Committee.

(Reference: Report by Head of Finance and Transformation dated 12 April 2022, submitted)

10. AUDIT SCOTLAND - NHS IN SCOTLAND 2021

Consideration was given to a report providing the Committee with the Audit Scotland briefing on the NHS in Scotland, which summarised a wide range of strategic challenges facing the health service at present.

The report also brought to the Committee's attention, several other Audit Scotland publications which were of relevance to the HSCP, including reports on Local Government Finance, Climate Change, and Drug and Alcohol Services.

Decision

The Audit and Risk Committee noted that:

1. Audit Scotland have published a report on the NHS in Scotland 2021;
2. their report noted a series of severe challenges facing the NHS and highlighted increased demand, workforce challenges and increased waiting times;
3. Audit Scotland made a number of recommendations for Health Boards to implement and that the HSCP would produce an analysis of how it was addressing these; and
4. Audit Scotland have recently published a number of other reports which were of relevance.

(Reference: Report by Head of Finance and Transformation dated 12 April 2022, submitted)

11. DATE OF NEXT MEETING

The Audit and Risk Committee noted that the next meeting would be held on Tuesday 28 June 2022.

12. VALEDICTORY ADDRESS

The Chair thanked everyone for their contribution to this Committee and advised that it had been a joy to serve on and commended it to others.

He also wished Councillor Kieron Green every success at the forthcoming local government elections.

Councillor Green thanked the Chair for his contribution in leading this Committee and wished him well for the future.