

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 28 JUNE 2022**

Present: Councillor Kieron Green (Chair)

John Stevens
Susan Ringwood

Sarah Compton-Bishop
Councillor Douglas Philand

Attending: Fiona Davies, Chief Officer, Argyll and Bute HSCP
James Gow, Head of Finance and Transformation, Argyll and Bute HSCP
Moira Weatherstone, Interim Chief Internal Auditor, Argyll and Bute Council
Paul MacAskill, Chief Internal Auditor, Argyll and Bute Council
Charlotte Craig, Business Improvement Manager, Argyll and Bute HSCP
Lynsey Innis, Senior Committee Assistant, Argyll and Bute Council
Dafydd Jones, Audit Scotland

1. APOLOGIES FOR ABSENCE

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST (IF ANY)

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 12 April 2022, was approved as a correct record.

4. UNAUDITED ANNUAL ACCOUNTS 2021/22

Consideration was given to a report which summarised the draft accounts and provided an opportunity for Members to comment on the accounts prior to their publication.

Decision

The Audit and Risk Committee:

1. Approved the Unaudited Annual Accounts and Report, including the Annual Governance Statement for issue.
2. Noted that the IJB is reporting a surplus for the year and that it has repaid the balance of debt due to Argyll and Bute Council.

3. Endorsed the earmarking of reserves being carried forward, as outlined in note 7 of the Annual Accounts.

(Reference: Report by Head of Finance and Transformation, dated 28 June 2022, submitted)

Councillor Dougie Philand joined the meeting at 10:35am, during discussions of agenda item 4 (Unaudited Annual Accounts 2021/22).

5. INTERNAL AUDIT UPDATE

The Committee gave consideration to a report which provided an update on the work carried out by Argyll and Bute Council's Internal Audit Team on audits which are of operational relevance, namely Complaints Handling and Workforce Planning. The report also provided an update on the actions from audit reports already presented to the Committee which were still open as at April 2022.

Decision

The Audit and Risk Committee reviewed the progress on completion of the internal audit plan and recommendations.

(Reference: Report by Interim Chief Internal Auditor, dated 28 June 2022, submitted)

The Chair, Councillor Green advised that due to a conflicting appointment, he required to leave the meeting at 11:00am. The Vice-Chair, while in attendance, advised that she was unable to carry out the role of Chair, due to illness and as such, the Committee agreed that for the remainder of the meeting, Councillor Philand assume the role of Chair.

6. INTERNAL AUDIT ANNUAL REPORT 2021/22

Consideration was given to a report which outlined the work undertaken by Internal Audit in respect of the Annual Audit Plan 2021/22. The report also provided the Interim Chief Internal Auditor's independent annual opinion on the effectiveness of the Integrated Joint Board's risk management, internal control and corporate governance processes.

Decision

The Audit and Risk Committee endorsed the content of the report and the associated annual opinion of the Interim Chief Internal Auditor.

(Reference: Report by Interim Chief Internal Auditor, dated 28 June 2022, submitted)

Councillor Green left the meeting during discussion of agenda item 6 (Internal Audit Annual Report 2021/22).

7. STRATEGIC RISK REGISTER REVIEW

Having noted that the Risk Register is reviewed every 6 months, the Committee gave consideration to a report which summarised the outcome of the recent management review of the Strategic Risk Register and the review undertaken at the Board Development event held on 25 May 2022. The report also outlined some suggested changes to the Risk Register.

Decision

The Audit and Risk Committee:

1. Noted that the Strategic Risk Register had been reviewed by management and at a Board Development event in May 2022.
2. Considered and approved the proposed changes to the Strategic Risk Register.

(Reference: Report by Head of Finance and Transformation, dated 28 June 2022, submitted)

8. COMPLAINTS HANDLING

Consideration was given to a report which outlined the level of assurance over compliance with complaints procedures within the IJB.

Decision

The Audit and Risk Committee reviewed and endorsed the Internal Audit report on Complaints Handling.

(Reference: Report by Interim Chief Internal Auditor, dated 28 June 2022, submitted)

9. WORKFORCE PLANNING

Consideration was given to a report which outlined the level of assurance over the progress being made to meet the deadline of 31 July 2022 for the draft 3 year Workforce Plan to be submitted to the Scottish Government.

Decision

The Audit and Risk Committee reviewed and endorsed the Internal Audit report on Workforce Planning.

(Reference: Report by Interim Chief Internal Auditor, dated 28 June 2022, submitted)

10. NEW EXTERNAL AUDIT CONTRACT

The Committee gave consideration to a report which outlined the appointment of Mazars as the external auditor for the Argyll and Bute IJB for the financial years 2022/23 to 2026/27 following the completion of a tender exercise by Audit Scotland.

Decision

The Audit and Risk Committee noted that Audit Scotland have confirmed the appointment of Mazars as the External Auditor for financial years 2022/23 to 2026/27 following a tender exercise.

(Reference: Report by Head of Finance and Transformation, dated 28 June 2022, submitted)

11. DATE OF NEXT MEETING

The Audit and Risk Committee noted that the next meeting would be held on Tuesday, 13 September 2022.