

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 13 SEPTEMBER 2022**

Present:

Councillor Kieron Green (Chair)

Susan Ringwood

Councillor Douglas Philand

Attending:

James Gow, Head of Finance and Transformation, Argyll and Bute HSCP
Paul MacAskill, Chief Internal Auditor, Argyll and Bute Council
Charlotte Craig, Business Improvement Manager, Argyll and Bute HSCP
Mhairi Weldon, Senior Audit Assistant, Argyll and Bute Council
Lynsey Innis, Senior Committee Assistant, Argyll and Bute Council
Kyle McAulay, Audit Scotland

1. APOLOGIES FOR ABSENCE

Apologies for absence were intimated on behalf of Sarah Compton-Bishop and Fiona Davies.

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 28 July 2022, was approved as a correct record.

4. BEST VALUE IN INTEGRATION JOINT BOARDS

Having previously been advised that Audit Scotland had indicated that they intended to roll out formal Best Value Audits to the IJB/HSCP sector, the Committee gave consideration to a report which advised of Audit Scotland's recent decision not to progress this, largely as a result of the implementation of the National Care Service. The report also highlighted that value for money and Best Value in respect of the Argyll and Bute HSCP is reported in the Annual Report and Accounts and that progress in relation to the Saving's Plan is routinely reported to the Finance and Policy Committee and the IJB.

Decision

The Audit and Risk Committee noted that Audit Scotland have decided not to progress with formal Best Value Audits in the IJB sector.

(Reference: Report by Head of Finance and Transformation, dated 13 September 2022, submitted)

5. AUDIT SCOTLAND PUBLICATIONS

Consideration was given to a report which highlighted a number of Audit Scotland's recently published reports and provided a brief summary of some of the key points contained within them.

Discussion was had in relation to the National Fraud Initiative and the possibility of an update on local implications being provided as part of a future IJB development session.

Decision

The Audit and Risk Committee noted that Audit Scotland had recently published a number of reports that may be of interest to members of the Audit and Risk Committee.

(Reference: Report by Head of Finance and Transformation, dated 13 September 2022, submitted)

6. AUDIT SCOTLAND IJB FINANCIAL ANALYSIS 2020/21

Consideration was given to a report which presented Audit Scotland's Financial Analysis for 2020/21 and outlined the key messages contained within.

Decision

The Audit and Risk Committee noted the Audit Scotland Financial Analysis Report for the year ended 31 March 2021, published in June 2022.

(Reference: Report by Head of Finance and Transformation, dated 13 September 2022, submitted)

7. 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 to the Committee. The report also provided an update on the actions from audit reports already presented to the Committee which were still open as at June 2022.

Decision

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

(Reference: Report by Chief Internal Auditor, dated 13 September 2022, submitted)

8. DATE OF NEXT MEETING

The Audit and Risk Committee noted that a Special Meeting would be held on Wednesday, 9 November 2022 for consideration of the Audited Annual Accounts and the next full meeting of the Committee would take place on Tuesday, 13 December 2022.