

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

Present:

Councillor Kieron Green (Chair)

Susan Ringwood
Sarah Compton-Bishop

Councillor Douglas Philand

Attending:

Fiona Davies, Chief Officer, Argyll and Bute HSCP
Paul MacAskill, Chief Internal Auditor, Argyll and Bute Council
James Gow, Head of Finance and Transformation, Argyll and Bute HSCP
Jillian Torrens, Head of Adult Services, Argyll and Bute HSCP
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

1. APOLOGIES FOR ABSENCE

Apologies for absence were intimated on behalf of:-

John Stevens, Carers Representative, NHS Highland

2. DECLARATIONS OF INTEREST (IF ANY)

There were no declarations of interest intimated.

3. MINUTES

(a) Minute of Argyll and Bute HSCP Audit and Risk Committee held on 13 September 2022

The Minute of the previous meeting of the Argyll and Bute HSCP Audit and Risk Committee held on 13 September 2022, was approved as a correct record.

(b) Minute of the Special Meeting of the Argyll and Bute HSCP Audit and Risk Committee held on 9 November 2022

The Minute of the Special meeting of the Argyll and Bute HSCP Audit and Risk Committee held on 9 November 2022, was approved as a correct record.

4. 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 30 September 2022.

Decision

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

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

5. INTERNAL AUDIT REPORT - COMMISSIONING

The Committee gave consideration to an Internal Audit report which focused on Commissioning.

Decision

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

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

6. INTERNAL AUDIT REPORT - DIRECTIONS

Consideration was given to an Internal Audit report which focused on Directions.

Decision

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

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

7. INTERNAL AUDIT REPORT - PERFORMANCE MANAGEMENT

Consideration was given to an Internal Audit report which focused on Performance Management.

Decision

The Audit and Risk Committee reviewed and endorsed the Internal Audit report on Performance Management.

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

8. STRATEGIC RISK REGISTER REVIEW

The Committee gave consideration to a report which summarised the outcome of the recent review of the Strategic Risk Register undertaken by the Contingency, Risk and Resilience Committee. The report also highlighted the current perceived risk environment and recommended changes to the Strategic Risk Register.

Decision

The Audit and Risk Committee –

1. Noted that the Strategic Risk Register has been reviewed by the Contingency, Risk and Resilience Committee in November.
2. Reviewed and approved the proposed changes to the Strategic Risk Register.

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

9. STATUTORY EXTERNAL AUDIT FEES

Consideration was given to a report which outlined the intention of the Auditor General/Chair of the Accounts Commission to increase audit fees over and above the normal inflationary increase for the 2022/23 audit cycle onwards. It was noted that the scale of the increase would be communicated in December 2022.

Decision

The Audit and Risk Committee noted that the Auditor General/Chair of the Accounts Commission have communicated their intention to increase fees above the normal inflationary increase for the 2022/23 audit cycle.

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

10. AUDIT SCOTLAND REPORTS

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.

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 December 2022, submitted)

11. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 14 February 2023.