

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 21 FEBRUARY 2023**

Present: Councillor Kieron Green (Chair)
Susan Ringwood Councillor Douglas Philand
Sarah Compton-Bishop

Attending: 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:-

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 13 December 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 December 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 21 February 2023, submitted)

5. A&B HSCP 2023/24 INTERNAL AUDIT PLAN

Having noted that the Internal Audit Plan is risk based and aligned to the HSCP's strategic risk register, the Committee gave consideration to a report which presented the final A&B HSCP Internal Audit Plan for 2023/24.

The Chief Internal Auditor provided a short verbal update in relation to the internal self-assessment against PSIAS. Mr MacAskill confirmed that the most recent self-assessment, which would be reported to the Council's Audit and Scrutiny Committee at their meeting in March 2023 confirmed that the service conformed to PSIAS in all of the 14 assessment areas.

Decision

The Audit and Risk Committee endorsed the 2023/24 A&B HSCP Internal Audit Plan.

(Reference: Report by Chief Internal Auditor, dated 21 February 2023, submitted)

6. AUDIT AND RISK COMMITTEE ANNUAL REPORT 2022-23 DRAFT

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

Decision

The Audit and Risk Committee –

1. Considered the draft annual report for 2022/23.
2. Requested that the report is updated once the Annual Internal Audit Report is approved.
3. Requested that a final version is considered by the Committee prior to issue to the Integration Joint Board.

(Reference: Report by Chair of the Audit and Risk Committee, dated 21 February 2023, submitted)

7. COMMITTEE ASSURANCE

The Committee noted that as part of the annual year-end governance assurance process, each Committee/Group directly involved in the delivery of the business of the Integration Joint Board must record and evidence that it has carried out an annual self-assessment of its own effectiveness. Consideration was given to a report which presented the findings of the Committee's annual review.

Discussion took place around the mechanism and instructions for completion of the self-assessment, with members expressing concern over the negative responses received. Further discussion was had on the ways in which issues could be raised.

The Business Improvement Manager agreed to update the recommendations for action to include that issues could be directed to either the Chair, Councillor Kieron Green or the Business Improvement Manager, Charlotte Craig, directly. It was also agreed that the next assessment would take place on a hybrid basis.

Decision

The Audit and Risk Committee –

1. Noted the response to the committee assurance questionnaire.
2. Supported the recommendations for action.

(Reference: Report by Business Improvement Manager, dated 21 February 2023, submitted)

Councillor Dougie Philand joined the meeting during discussion of agenda item 7 (Committee Assurance).

8. 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.

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 21 February 2023, submitted)

9. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 11 April 2023.