

**NOTE of INQUORATE MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK  
COMMITTEE held BY MICROSOFT TEAMS  
on TUESDAY, 11 APRIL 2023**

**Present:** Councillor Kieron Green (Chair)

John Stevens

**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  
Hazel MacInnes, Committee Officer, Argyll and Bute Council

**1. APOLOGIES FOR ABSENCE**

The Chair welcomed everyone to the meeting.

Apologies for absence were intimated on behalf of:-

Sarah Compton Bishop  
Fiona Davies, Chief Officer, Argyll and Bute HSCP

It was noted at this stage in proceedings that the meeting was not quorate, however, the Chair ruled that as there were a number of items on the agenda and as a number of officers were in attendance, the meeting would go ahead with agenda items being noted and that any decisions would be ratified at the next meeting.

**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 21 February 2023, was noted. Approval of the Minute would be referred to the next meeting of the Committee.

**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 noted the progress on the completion of the internal audit recommendations.

(Reference: Report by Chief Internal Auditor, dated 11 April 2023, submitted)

## **5. CLIENT FUNDS**

Consideration was given to a report which had been prepared for the Council's Audit and Scrutiny Committee and focused on Client Funds.

### **Decision**

The Audit and Risk Committee noted the Internal Audit report on Client Funds.

(Reference: Report by Chief Internal Auditor, dated 11 April 2023, submitted)

## **6. INTERNAL AUDIT ANNUAL REPORT 2022/23**

Consideration was given to a report which presented the final 2022/23 Argyll and Bute HSCP Internal Audit Annual report and provided a formal opinion for 2022/23 based on completed work.

### **Decision**

The Audit and Risk Committee noted the content of the report and noted that the endorsement of the 2022/23 HSCP Internal Audit Annual report would be referred to the next meeting of the Committee.

(Reference: Report by Chief Internal Auditor, dated 11 April 2023, submitted)

## **7. 2022/23 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 29 November 2023 was considered.

### **Decision**

The Audit and Risk Committee -

1. Noted the proposed 2022/23 year end Accounts Timetable for the IJB.
2. Noted that this is expected to align with the External Audit Plan.

3. Noted that an amendment to the Audit and Risk Committee meeting schedule is likely to be required.

(Reference: Report by Head of Finance and Transformation, dated 11 April 2023, submitted)

#### **8. EXTERNAL AUDIT PLAN 2022/23**

Consideration was given to a verbal update from Mazars in respect of the External Audit Plan 2022/23 which had not yet been made available for consideration by the Committee.

##### **Decision**

The Audit and Risk Committee noted the update on the External Audit Plan 2022/23.

(Reference: Verbal Update by Mazars, External Auditors, dated 11 April 2023)

#### **9. CONTINGENCY RISK AND RESILIENCE UPDATE**

Consideration was given to a report which provided an update on activity over the winter period supporting planning for business continuity and involvement with emergency planning with civil contingencies and NHS Highland Resilience.

##### **Decision**

The Audit and Risk Committee noted the arrangements for Contingency Risk and Resilience in relation to supporting the public duty of the IJB as a category 1 responder.

(Reference: Report by Chief Officer, dated 11 April 2023, submitted)

#### **10. AUDIT SCOTLAND - NHS IN SCOTLAND 2022**

Consideration was given to a report which presented and summarised the recent Audit Scotland report on the NHS in Scotland 2022.

##### **Decision**

The Audit and Risk Committee noted that Audit Scotland have recently published a report on the NHS in Scotland in 2022.

(Reference: Report by Head of Finance and Transformation, dated 11 April 2023, submitted)

#### **11. AUDIT & RISK COMMITTEE ANNUAL REPORT 2022-23**

Consideration was given to the annual report, which summarises the activity of the Audit and Risk Committee in the financial year 2022-23.

##### **Decision**

The Audit and Risk Committee noted that approval of the final annual report for 2022/23 would be referred to the next meeting of the Committee prior to submission to the IJB.

(Reference: Report by Chair of the Audit and Scrutiny Committee, dated 11 April 2023, submitted)

## **12. DATE OF NEXT MEETING**

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 20 June 2023.