

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 20 JUNE 2023**

Present: Councillor Kieron Green (Chair)
John Stevens Councillor Douglas Philand
Susan Ringwood

Attending: Fiona Davies, Chief Officer, Argyll and Bute HSCP
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
Paul MacAskill, Chief Internal Auditor, Argyll and Bute Council
Mhairi Weldon, Senior Audit Assistant, Argyll and Bute Council
Cameron Waddell, Mazars LLP
Lynsey Innis, Senior Committee Assistant, 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

2. DECLARATIONS OF INTEREST

There were no declarations of interest intimated.

3. MINUTES

(a) Note of Inquorate Meeting of Argyll and Bute HSCP Audit and Risk Committee, held on 11 April 2023

The Note of the inquorate meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 11 April 2023, was approved as a correct record and the decisions taken at this meeting were homologated.

(b) Minute of Special Meeting of Argyll and Bute HSCP Audit and Risk Committee, held on 23 May 2023

The Minute of the Special meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 23 May 2023, 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 were of operational relevance to the Committee. The report also provided an update on the actions from the audit reports already presented to the Committee which were still open as at 31 March 2023.

Decision

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

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

5. INTERNAL AUDIT UPDATE - CLIENT FUNDS

Consideration was given to a report which summarised the status of the actions from the Client Fund audit report already presented to the Committee which were still open as at March 2023.

Decision

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

(Reference: Report by Chief Internal Auditor, dated 20 June 2023, submitted)

6. UNAUDITED ANNUAL ACCOUNTS 2022/23

Having noted that the Integration Joint Board (IJB) is required to produce an audited set of annual accounts, consideration was given to a report which presented the unaudited annual accounts for approval in respect of the year ended 31 March 2023.

Decision

The Audit and Risk Committee:-

1. Approved the Unaudited Annual Accounts and Report, including the Annual Governance Statement for issue, subject to any changes requested by the Committee.
2. Noted that the IJB is reporting an underspend for the year totalling £9.1m carried forward in general reserves.
3. Endorsed the earmarking of reserves being carried forward, as outlined in note 7 of the Annual Accounts.
4. Noted that the accounts are prepared on a going concern basis.

(Reference: Report by Head of Finance and Transformation, dated 20 June 2023, submitted)

7. INTEGRATION JOINT BOARDS - FINANCIAL ANALYSIS 2021/22

Consideration was given to a report which summarised the recent Audit Scotland report on the financial position of Integration Joint Board's based on the 2021/22 accounts and audits.

Decision

The Audit and Risk Committee noted that Audit Scotland have recently published a financial analysis of Integration Joint Board's based on accounts for the year ended 31 March 2022.

(Reference: Report by Head of Finance and Transformation, dated 20 June 2023, submitted)

Councillor Kieron Green left the meeting at the conclusion of agenda item 7 (Integration Joint Boards – Financial Analysis 2021/22). The Vice Chair, Susan Ringwood assumed the role of Chair for agenda item 8 (Strategic Risk Register Review) and remained in that role until the conclusion of the meeting.

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 had been reviewed by the Contingency, Risk and Resilience Committee in May 2023.
2. Reviewed and approved the proposed changes to the Strategic Risk Register.

(Reference: Report by Head of Finance and Transformation, dated 20 June 2023, submitted)

9. AUDIT STRATEGY MEMORANDUM

Consideration was given to the Audit Strategy Memorandum for Argyll and Bute Integration Joint Board (IJB) for the year ending 31 March 2023. The report summarised the audit approach, highlighted significant audit risks and areas of key judgements and provided details of the audit team at Mazars LLP.

Decision

The Audit and Risk Committee noted the contents of the Audit Strategy Memorandum.

(Reference: Report by Mazars LLP, submitted)

10. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 19 September 2023.