

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 19 DECEMBER 2023**

Present:

Councillor Kieron Green (Chair)

Gaener Rodger
Susan Ringwood

Councillor Dougie Philand

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 – Acute and Complex Care, 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
Lynsey Innis, Senior Committee Assistant, Argyll and Bute Council
Gregory Odour, Audit Manager, Mazars LLP

1. APOLOGIES FOR ABSENCE

The Chair welcomed everyone to the meeting.

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST

There were no declarations of interest intimated.

3. MINUTES

(a) Minute of the previous meeting of the Argyll and Bute Audit and Risk Committee, held on 19 September 2023

The Minute of the meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 19 September 2023, was approved as a correct record.

(b) Minute of the Special Meeting of the Argyll and Bute Audit and Risk Committee, held on 29 November 2023

The Minute of the Special meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 29 November 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 are of operational relevance to the Committee. The report also provided an update on actions from audit reports already presented to the Committee which were still open as at 30 September 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 19 December 2023, submitted)

5. HSCP 2024/25 INTERNAL AUDIT PLAN

Consideration was given to a report which presented the 2024/25 HSCP Internal Audit Plan and provided an indicative audit plan for 2025/26 and 2026/27.

Decision

The Audit and Risk Committee:

1. Noted the Internal Audit Strategic Planning process covering 2024-27.
2. Endorsed the 2024/25 HSCP Internal Audit Plan.

(Reference: Report by Chief Internal Auditor, dated 19 December 2023, submitted)

6. STRATEGIC RISK REGISTER REVIEW

Having noted that an important aspect of the approach to Risk Management is to regularly review the Strategic Risk Register, the Committee gave consideration to a report which summarised the outcome of the recent management team review of the Strategic Risk Register and the outcome of the risk appetite workshop held in October 2023.

Decision

The Audit and Risk Committee:

1. Noted that the Strategic Risk Register has been reviewed by the Strategic Leadership Team in December 2023.
2. Reviewed and approved the outcomes of the Risk Appetite workshop and requested that the Risk Appetite in relation to Development and Innovation be increased from 3 to 3.5.
3. Reviewed and approved the proposed changes to the Strategic Risk Register.

(Reference: Report by Head of Finance and Transformation, dated 19 December 2023, submitted)

7. COUNTER FRAUD REPORTING

Consideration was given to a report which provided a summary on anti and counter fraud activities. The report noted the overall level of identified public sector fraud and error in Scotland and outlined the National Fraud Initiative (NFI) outcomes and their impacts on different parts of the public sector.

Decision

The Audit and Risk Committee noted partner arrangements as part of the anti-fraud strategy.

(Reference: Report by Head of Finance and Transformation, dated 19 December 2023, submitted)

8. AUDIT SCOTLAND PUBLICATIONS

Consideration was given to a report which provided an overview of relevant recent Audit Scotland publications.

Decision

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

(Reference: Report by Head of Finance and Transformation, dated 19 December 2023, submitted)

9. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 20 February 2024.

The Chair, having noted the Chief Officer's apologies for the next meeting, took the opportunity to congratulate Ms Davies on her successful recruitment to the post of Chief Executive of NHS Highland. On behalf of the Committee, Councillor Green thanked Ms Davies for her hard work and wished her well for the future.