

**MINUTES of MEETING of ARGYLL AND BUTE HSCP AUDIT AND RISK COMMITTEE held
BY MICROSOFT TEAMS
on TUESDAY, 20 FEBRUARY 2024**

Present: Councillor Kieron Green (Chair)

Susan Ringwood
Councillor Dougie Philand

Emily Woolard

Attending: Fiona Davies, Chief Officer, Argyll and Bute HSCP
James Gow, Head of Finance, 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

The Minute of the meeting of the Argyll and Bute HSCP Audit and Risk Committee, held on 19 December 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 31 December 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 February 2024, submitted)

5. COMMITTEE SELF-ASSESSMENT

Consideration was given to a short verbal update from the Business Improvement Manager who outlined the low response rates received to date in relation to the annual review questionnaire and advised that a decision had been taken to delay the submission of the Committee's Annual Report to the Integration Joint Board. She advised that this would now be submitted to the meeting scheduled to take place in May 2024 and as such she would arrange to re-circulate the annual review questionnaire with a view to generating a better response rate.

Decision

The Audit and Risk Committee:

1. Noted the information provided.
2. Noted that the responses received in respect of the Self-Assessment will be fed into the Committee's Annual Report prior to it being submitted to the Integration Joint Board at their meeting in May 2024.

6. AUDIT FEES

The Committee gave consideration to a report which outlined the proposed fee for the external audit of the Annual Accounts for the year ending 31 March 2024.

Decision

The Audit and Risk Committee:

1. Noted the contents of the report and the increase in audit fees.
2. Noted that the Finance Network are preparing a response on behalf of the sector.

(Reference: Report by Head of Finance, dated 20 February 2024, submitted)

7. 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 continue to publish reports that may be of interest to members of the Committee.

(Reference: Report by Head of Finance, dated 20 February 2024, submitted)

8. DATE OF NEXT MEETING

The Audit and Risk Committee noted that their next meeting was scheduled to take place on Tuesday, 9 April 2024.