

# Minutes

## Audit and Risk Committee

**9.30 am, Friday 2 September 2016**

City Chambers, Edinburgh

### Present:

Angus McCann (Chair), Councillor Elaine Aitken, Councillor Joan Griffiths and Alex Joyce.

**Officers:** Magnus Aitken (Chief Internal Auditor), Carol Foster (Audit Scotland), Stephen O'Hagan (Audit Scotland), Rob McCulloch Graham (Chief Officer – IJB), Ross Murray (Committee Services) and Moira Pringle (Interim Chief Finance Officer).

**Apologies:** Kay Blair, Sarah Bryson and Ella Simpson.

### 1. Minute

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#### Decision

To approve the minute of 1 July 2016 as a correct record.

### 2. Outstanding Actions

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#### Decision

- 1) To approve the closure of actions 5, 6, 7, 9, 10 and 11.
- 2) That a recruitment campaign be undertaken to find a suitable candidate with financial expertise for co-option to the Committee.
- 3) To otherwise note the outstanding actions.

(Reference – Outstanding Actions – September 2016)

### 3. Work Programme

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#### Decision

To note the Work Programme and upcoming reports.



(Reference – Audit and Risk Committee Work Programme – September 2016, submitted.)

#### **4. Internal Audit Update – September 2016**

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The Internal Audit activity on behalf of the Joint Board since the approval of the Internal Audit Plan and relevant activity by the Internal Audit functions of the Joint Board's constituent organisations (City of Edinburgh Council and NHS Lothian) was detailed.

##### **Decision**

To note the progress of the Joint Board Internal Audit activity to date and the areas of higher priority findings in the summary of Internal Audit reports brought to the attention of the Committee.

(Reference – report by the Chief Internal Auditor, submitted.)

#### **5. 2015/16 Annual Audit Report**

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The draft annual report on the 2015/16 audit, which identified any significant findings from the financial statements audit, was submitted by Audit Scotland.

##### **Decision**

To note the report by Audit Scotland.

(Reference –report by Audit Scotland, submitted.)

#### **6. Accounts 2015-16**

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The 2015-16 annual accounts for the Joint Board were presented in advance of submission to the Joint Board on 16 September 2016 for approval.

##### **Decision**

To note the annual accounts for 2015-16 and to recommend that these were approved by the Integration Joint Board.

(Reference – report by the Interim Chief Finance Officer, submitted.)

#### **7. Risk Initiative Update**

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An update on the Joint Board's risk initiative, following the full board development session on the risk register on 19 August 2016, was submitted.

##### **Decision**

- 1) To note the updated Risk Register.
- 2) To approve the arrangement for maintaining the Risk Register.

- 3) That the Chair write to NHS and CEC leads regarding identifying capacity to assist with the appointment of a Chief Risk Officer.
- 4) That the Risk Register be presented to the Audit and Risk Committee on a quarterly basis from March 2017 onwards.

(Reference – report by the Interim Chief Finance Officer, submitted.)

## **8. Lothian Audit Committee Chairs and Chief Internal Auditors Meeting – 8 August 2016**

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The Chair provided a verbal update on the outcomes from the Lothian Audit Committee Chairs and Chief Internal Auditors Meeting. It had been agreed that a regular Chief Internal Auditors meeting was established and that a further meeting of the Chairs would take place. Topics of discussion had included establishing a key set of shared principles, the procedure sharing of relevant NHS audit reports and the need to avoid duplication were possible.

### **Decision**

- 1) To note the verbal update by the Chair.
- 2) That the Chief Officer would explore options to increase capacity for audit of Joint Board Risks.

(Reference – minute of the Lothian Audit Committee Chairs and Chief Internal Auditors meeting – 8 August 2016)