



To approve the co-option of Robin Jones as a non-voting member of the Audit and Risk Committee.

## 2. Minute

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### Decision

To approve the minute of 11 November 2016 as a correct record.

## 3. Outstanding Actions

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### Decision

- 1) To agree the closure of actions 1, 2, 3, 4, 5, 6 and 9.
- 2) To otherwise note the outstanding actions.

(Reference – Outstanding Actions – March 2017)

## 4. Work Programme

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### Decision

To note the Work Programme and upcoming reports.

(Reference – Audit and Risk Committee Work Programme – March 2017, submitted.)

## 5. Risk Update

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An update on the risk profile of the Joint Board including a draft Enterprise Risk Management Policy and Framework and inherent risk ratings was provided.

### Decision

- 1) To note the progress on risk management.
- 2) To formally recommend to the Joint Board the adoption of the Enterprise Risk Management Policy and Framework.

(References – minute of Audit and Risk Committee 2 September 2016 (item 7); report by the Interim Chief Finance Officer, submitted.)

## 6. Internal Audit Update – March 2017

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The Internal Audit activity in the previous quarter on behalf of the Joint Board 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

- 1) To note the EIJB Internal Audit Activity identified within the Chief Internal Auditor's report and to note the areas of higher priority findings in the reviews highlighted.
- 2) To agree that relevant audits would be referred to NHS Lothian and CEC as a default action and a report would be submitted to each Audit and Risk Committee to outline what had been referred.
- 3) To note the continued concern of the Committee with regard to the lack of audit resource, as previously communicated in writing to the Chief Officer and to ask Sarah Bryson to request a formal response from the Chief Officer.
- 4) To note that all further referred reports would be categorised as either directly relevant to IJB Service Delivery or indirectly relevant (i.e covering specialist functions).
- 5) That an interim update on available data for the 23 core indicators that formed part of the Performance Management Framework be circulated to Committee members in advance of the next Committee meeting.

(References – minute of the Audit and Risk Committee 11 November 2016 (item 4); report by the Chief Internal Auditor, submitted.)

## **7. Internal Audit Charter**

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The Internal Audit Charter setting out the scope, roles, responsibilities, objectives and reporting structures of the Internal Audit function; as required by the Public Sector Internal Audit Standards(PSIAS); was submitted.

### **Decision**

- 1) To approve the draft Internal Audit Charter of the Edinburgh Integration Joint Board (EIJB).
- 2) To note that the next iteration of the Internal Audit Charter would be submitted to the Audit and Risk Committee in 12 months' time for approval.

(References – minute of the Audit and Risk Committee 29 April 2016 (item 5); report by the Chief Internal Auditor, submitted.)

## **8. External Audit Plan**

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The work plan for Scott Moncrieff's 2016/17 external audit of the Edinburgh Integration Joint Board was submitted.

### **Decision**

To agree the External Audit Plan in principle subject to the outcome of discussions between the Chief Finance Officer and Audit Scotland with a view

to receiving guidance on audit fees and comparative figures from other Joint Boards.

(Reference - report by External Auditor – Scott-Moncrieff, submitted.)

## **9. Any Other Business**

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### **Chief Internal Auditor**

It was advised that Magnus Aitken would be replaced as Chief Internal Auditor in advance of the next meeting of the Committee, as was consistent with the co-sourcing agreement that the Council held with PricewaterhouseCoopers (PwC). An appropriate handover would be undertaken.

### **Chief Risk Officer**

Richard Bailes advised that it would be his final meeting as Interim Chief Risk Officer (CRO). It was advised that Duncan Harwood had been appointed as the new Council CRO. It had not been confirmed that he would also fulfil the role of IJB CRO.

### **Angus McCann – Valedictory**

As this was the last meeting of the Committee during the current Council administration and several officers would also be leaving, Angus McCann paid tribute to members and officers who had supported the work and achievements of the Committee over the last year.

### **Decision**

- 1) To note the additional items of business
- 2) That the Chief Finance Officer seek clarity from the Chief Officer on how the role of the Chief Risk Officer would be filled following Richard Bailes's departure.
- 3) To add an item to the agenda for the next meeting on reflections on the previous year and how the Audit and Risk Committee had conducted its business.
- 4) To formally thank all outgoing members for their work as part of the Committee and as officers.