

3. Outstanding Actions

Decision

- 1) To agree the closure of action 2.
- 2) To otherwise note the outstanding actions.

(Reference – Outstanding Actions – September 2017, submitted.)

4. Work Programme

Decision

To note the Work Programme and upcoming reports.

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

5. Edinburgh Integration Joint Board Assurance Challenges

An outline of the current assurance challenges and associated risks affecting the Joint Board was provided. These challenges related to:

- The lack of an independent Chief Risk Officer
- Lack of regular update of the EIJB risk register
- The limited assurance coverage provided by the 2017/18 Internal Audit Plan.

Decision

- 1) To note the current assurance challenges and associated risks affecting the Joint Board, and their impacts.
- 2) To agree that the risks associated with these assurance challenges should be added to the Joint Board risk register and given a “high” rating.
- 3) To formally communicate these issues to the Joint Board.

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

6. Risk Register Update

An update on the risk register, including defined ownerships for each risk, was submitted. It was explained that a more substantial update was not possible due to the lack of a Chief Risk Officer.

Decision

- 1) To agree the proposed changes to the risk register.
- 2) To note the assurance challenges discussed in the separate report to this meeting (see previous item).

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

7. Internal Audit Update

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 Joint Board Internal Audit activity identified within the report and to note the areas of high priority findings in the reviews brought to its attention.
- 2) To note the referral of the Joint Board Directions audit to the NHS Lothian Audit & Risk Committee and City of Edinburgh Council Governance, Risk and Best Value Committee for their consideration.
- 3) To agree that the scope of the whistleblowing risks should not be limited to procurement.

Declarations of Interest

Councillor Susan Webber declared a financial interest in the item as the owner of a business which supplied to NHS Lothian.

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

8. Final Internal Audit Annual Opinion 2016/17

The Final Internal Audit Annual Report and Opinion for the Joint Board based on Internal Audit activity undertaken for the financial year ended 31 March 2017 was submitted.

Decision

- 1) To note the final 'Disclaimer' Internal Audit opinion for the year ended 31 March 2017.
- 2) To agree that details of the 'Disclaimer' Internal Audit opinion would be added to the Annual Accounts 2016/17 report to the Joint Board on 22 September 2017.

(References – minute of Audit and Risk Committee 2 June 2017 (item 6); report by Chief Internal Auditor, submitted.)

9. External Audit Opinion

The annual external audit opinion report for the financial year ended 31 March 2017 was submitted. The report covered the annual accounts, financial management and sustainability, governance and transparency, and value for money.

Decision

- 1) To note the report by Scott-Moncrieff.
- 2) To highlight the importance of performance information being provided at locality level and to invite the Performance and Quality Group to consider this further.

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

10. Edinburgh Integration Joint Board Accounts 2016/17

The Joint Board's annual accounts for 2016/17 were submitted. Draft accounts had been considered at the June 2017 meeting of the Audit and Risk Committee. The accounts had since been audited by the external auditors.

Decision

To recommend the annual accounts for 2016/17 to the Joint Board with minor amendments agreed by the Committee.

(References – minute of Audit and Risk Committee 2 June 2017 (item 8); report by Chief Finance Officer, submitted.)

11. Urgent Business

Decision

To note that the sharing principles report which was considered by the Audit and Risk Committee in June 2017 would be referred to the City of Edinburgh Council's Governance, Risk and Best Value Committee for approval in September 2017.