



Minutes

Audit and Risk Committee

1.00 pm, Friday 1 June 2018

Mandela Room, City Chambers, Edinburgh

Present:

Mike Ash (Chair), Councillor Robert Aldridge, Alex Joyce, and Councillor Susan Webber.

Officers: Jamie Macrae (Committee Services, CEC), Lesley Newdall (Chief Internal Auditor) and Moira Pringle (Chief Finance Officer), Grace Scanlin (Scott-Moncrieff), Cathy Wilson (Operations Manager, Edinburgh Health and Social Care Partnership).

Apologies: Ella Simpson.

1. Appointment of a Chair

Decision

Mike Ash was appointed to Chair the meeting.

2. Minutes

Decision

To approve the minute of 27 April 2018 as a correct record.

3. Outstanding Actions

Decision

To note the outstanding actions.

(Reference – Outstanding Actions, submitted.)

4. Work Programme

Decision

To note the Work Programme and upcoming reports.

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

5. IJB Risk Register

An update was provided on the Integration Joint Board (IJB) risks along with a summary of the strategic controls and actions put in place to reduce the likelihood of the risks. The Audit and Risk Committee had agreed in February 2018 to the development of separate Risk Registers for the IJB and the Edinburgh Health and Social Care Partnership. Following agreement at that meeting, the IJB Risk Register had been split into three categories:

- Strategic planning and commissioning
- Issuing of directions
- Management and role of the IJB

During discussion, it was highlighted that the adequacy of the current controls was uncertain and that further detail, including dates, would be required in future iterations, particularly for “red” risks. Some descriptors would need to be turned into mitigating controls.

Decision

- 1) To note the amendments made to the IJB risk register as a result of the Committee’s deliberations in February 2018.
- 2) To agree that the management actions identified against the current risks provided suitable assurance that these risks were being appropriately managed.
- 3) To note the continued development of mitigating controls for IJB identified risks.
- 4) To agree that the IJB risk register be presented to the IJB in June 2018.

(References – IJB Audit and Risk Committee, 9 February 2018 (item 2); report by the Chief Finance Officer, submitted.)

6. Edinburgh Integration Joint Board Unaudited Annual Accounts for 2017/18

The unaudited 2017/18 annual accounts for Edinburgh Integration Joint Board (EIJB) were presented for scrutiny by the Audit and Risk Committee, prior to being presented to the Joint Board on 15 June 2018 for approval and submission to external audit.

Some gaps were highlighted and it was noted that these would be completed before submission to the Joint Board, in particular the Governance Statement.

Decision

- 1) To note the draft financial statements submitted and the proposed timescale for completion.
- 2) To note the governance section was not available for scrutiny, but the issues had been discussed and would be reflected in the report to the Joint Board.

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

7. Urgent Business

The Chief Internal Auditor explained that a historic issue had been identified in relation to previous effectiveness of the Internal Audit follow-up process, which had resulted in non-compliance with Public Sector Internal Audit Standards. This would be reflected in the 2017/18 Internal Audit annual opinion report. Upon identification, this issue was addressed through implementation of a manual follow-up process in September 2017, with implementation of a fully automated solution scheduled for July 2018.

Decision

To note the update.

8. Date of next meeting

Decision

To agree that the next meeting would take place at 10am on Monday 23 July.