



# Minutes

## IJB Audit and Assurance Committee

**3.00pm, Tuesday 28 July 2020**

Virtual Meeting, Microsoft Teams

**Present:**

Councillor Phil Doggart (Chair), Andrew Coull, Kirsten Hey and Martin Hill.

**Officers:** Laura Calder (Principal Audit Manager), Fiona Johnston (Accountant), Jamie Macrae (Clerk), Nicola McKenzie (Scott Moncrieff), Lesley Newdall (Chief Internal Auditor) and Moira Pringle (Chief Finance Officer).

**Apologies:** Councillor George Gordon and Peter Murray

### 1. Minutes

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**Decision**

To approve the minute of the meeting held on 11 March 2020 as a correct record.

### 2. Annual Cycle of Business

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**Decision**

- 1) To note the Annual Cycle of Business.
- 2) To note that a meeting of the Committee Chairs was scheduled and that they would discuss the wider governance and controls in light of the pandemic.

### 3. Outstanding Actions

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**Decision**

- 1) Action 1 – Chair to discuss with Gavin King.
- 2) Action 2 – Moira Pringle to follow up with the Keeper of Records.

- 3) Action 3 – To agree to look at these actions in more detail in September.
- 4) To agree that the Expected Completion Date, Actual Completion Date and Comments columns would be populated when the Outstanding Actions were next considered.
- 5) To otherwise note the outstanding actions.

(Reference – Outstanding Actions, submitted.)

#### **4. Edinburgh Integration Joint Board Unaudited Annual Accounts for 2019/20**

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Integration Joint Boards are required to produce annual accounts. The Chief Financial Officer, as the appointed “proper officer” had prepared financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom. The unaudited 2019/20 annual accounts for the Edinburgh Integration Joint Board (EIJB) were submitted for scrutiny.

##### **Decision**

- 1) To note the draft financial statements submitted.
- 2) To note the proposed timescale for completion.
- 3) To agree that the Chief Finance Officer would consider adding a statement on the position in relation to reserves.
- 4) To welcome the team’s efforts in pulling together the annual accounts.

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

#### **5. IJB Risk Register**

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The latest version of IJB risk register was considered, as submitted to the committee on 8 November 2019, and an update was provided on the processes which were being established to manage, mitigate and escalate risks. There was discussion around whether it would be possible, in future iterations of the register, to consolidate the mitigating controls and actions together.

##### **Decision**

- 1) To note the Risk Register.
- 2) To agree that Moira Pringle would consider combining the Action Plan at Appendix 3 with the main Risk Register dashboard, so that mitigating controls and actions were in the same place.

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

## 6. Internal Audit Annual Plan 2020/21

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The Internal Audit Annual Plan for the period 1 April 2020 to 31 March 2021 was presented for information, along with the supporting risk assessment. This had been considered and approved by the committee on 11 March 2020. Of the four outstanding audits, the intention was that the Council would complete two and NHS Lothian would complete one. Completion of the Audit Plan was not dependent on completion of the Risk Register.

### **Decision**

- 1) To note the IA Annual Plan and to agree that a revised Plan would be submitted to the committee in September, following a review of the risks.
- 2) To agree that the IA Annual Opinion would be made available to committee members in advance of the September meeting.
- 3) To agree to trial an arrangement whereby completed Council and NHS audits will be provided to members of the committee so they can be reviewed in advance.

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

## 7. Open Internal Audit Findings

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A verbal update was provided on open Internal Audit Findings. A four-month extension had been granted in March for all open IA findings and it had been agreed to revisit the position in July. A proposal for a blended approach had been developed for the Council and this approach was discussed by the committee. It would involve management discussing with Internal Audit whether any of the open findings could be risk-accepted, which findings could be prioritised and whether the timescales for completion could be extended for any.

### **Decision**

To agree to develop a proposal for a blended approach for open Internal Audit findings, and that this would be presented to the September meeting of the committee.

## 8. Date of Next Meeting

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To agree that the committee would next meet at 10.00am on 15 September 2020.