

Minute of Meeting Renfrewshire Health and Social Care Integration Joint Board Audit Committee

Date	Time	Venue
Friday, 14 September 2018	09:00	Abercorn Conference Centre, Renfrew Road, Paisley, PA3 4DR

Present

Councillor Scott Kerr (Renfrewshire Council); Morag Brown and Dorothy McErlean (both Greater Glasgow & Clyde Health Board); and Alan McNiven (third sector representative).

Chair

In the absence of the Chair, Councillor Scott Kerr presided.

In Attendance

Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor, Karen Locke, Risk Manager and Dave Low, Senior Committee Services Officer (all Renfrewshire Council); David Leese, Chief Officer, Sarah Lavers, Chief Finance Officer and Jean Still, Head of Administration (all Renfrewshire Health and Social Care Partnership); and David McConnell, Audit Director and Mark Ferris, Senior Audit Manager (both Audit Scotland).

Also in Attendance

Councillor Jacqueline Cameron (Renfrewshire Council).

Apologies

Councillor Lisa-Marie Hughes (Renfrewshire Council) and David Wylie (Health Board staff member involved in service provision).

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

1 Minute

The Minute of the meeting of the Integration Joint Board (IJB) Audit Committee held on 29 June 2018 was submitted.

DECIDED: That the Minute be approved.

2 Internal Audit Plan 2018/19 - Progress

Under reference to item 3 of the Minute of the meeting of the IJB Audit Committee held on 26 January 2018, the Chief Internal Auditor, Renfrewshire Council, submitted a report providing an update on the progress of the internal audit plan for 2018/19, a copy of which formed the appendix to the report.

The report intimated that review of governance arrangements would commence in quarter 3, October to December 2018, and that the review of the adequacy and compliance with the Local Code of Corporate Governance would commence in quarter 4, January to March 2019.

It was noted that time for planning and reporting had been used for annual reporting on the 2017/18 annual audit plan, reviewing the IJB internal reporting arrangements and reporting on specific audit engagements. Training briefings had also been presented to members of the IJB Audit Committee on audit and risk related topics.

The report highlighted that all critical recommendations identified as part of the annual follow-up exercise must be supported by evidence to demonstrate that they had been implemented. The Chief Internal Auditor would report details of outstanding critical recommendations to the IJB Audit Committee on conclusion of the follow-up exercise.

DECIDED: That the progress against the internal audit plan for 2018/19 be noted.

3 IJB Audited Accounts 2017/18 and Annual Audit Report

Under reference to item 6 of the Minute of the meeting of the IJB held on 29 June 2018, the Chief Finance Officer submitted a report relative to the audited annual accounts for the IJB for 2017/18.

The report intimated that the audit certificate issued by Audit Scotland provided an unqualified opinion that the abstract of accounts presented a true and fair view of the financial position of the IJB as at 31 March 2018 and the transactions for 2017/18, in accordance with the accounting policies detailed in the accounts.

A report on the 2016/17 audit by Audit Scotland was attached to the report. It was noted that during the course of the audit a number of presentational adjustments had been identified and had been updated in the audited annual accounts.

DECIDED:

(a) That it be noted that the annual accounts had been amended to reflect the findings of the audit; and

(b) That the IJB Audit Committee recommend to the IJB that the audited accounts 2017/18 be approved for signature and the report by Audit Scotland be noted.

4 Training for Audit Committee Members

Under reference to item 8 of the Minute of the meeting of the IJB Audit Committee held on 26 June 2018, the Chief Internal Auditor submitted a report relative to training for Audit Committee members.

Appendix 1 to the report detailed the programme of training briefings agreed at the meeting of the IJB Audit Committee held on 29 June 2018.

Appendix 2 to the report provided an outline of the briefing to be delivered by the Risk Manager, Renfrewshire Council. The Risk Manager delivered her presentation to members.

DECIDED: That the content of the risk management briefing be noted.

5 Date of Next Meeting

DECIDED: That it be noted that the next meeting of the IJB Audit Committee will be held at 9.00 am on 25 January 2019 in the Abercorn Conference Centre, Renfrew Road, Paisley.