

# Minutes

## Audit and Risk Committee

9.30 am, Friday 29 April 2016

City Chambers, Edinburgh

### Present:

Angus McCann (Chair), Councillor Elaine Aitken, Kay Blair, Councillor Joan Griffiths, Alex Joyce and Ella Simpson.

**Officers:** Magnus Aitken (Acting Chief Internal Auditor), Richard Bailes (PricewaterhouseCoopers) Ross Murray (Committee Services), Stephen O'Hagan (Audit Scotland) and Moira Pringle (Chief Finance Officer)

**Apologies:** Alex Joyce

## 1. Remit

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The Audit and Risk Committee Terms of Reference including details on membership, chair, quorum, substitution and remit was submitted. The Terms of Reference were approved by the Integration Joint Board on 20 November 2015.

### Decision

- 1) To note the Audit and Risk Committee Terms of Reference.
- 2) To request that Committee Members provide sufficient advance notice when unable to attend a Committee meeting to allow for a suitable substitute to be arranged.
- 3) The Clerk to confirm the formal arrangements in place regarding the sharing of information for internal and external audit purposes between constituent organisations.

## 2. Work Programme

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### Decision

To note the Work Programme and Upcoming Reports.

(Reference – Audit and Risk Committee Work Programme – March 2016, submitted.)

### **3. Update on the status of items identified in the ‘Audit and Risk Committee – Update’ briefing note.**

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In February 2016, the City of Edinburgh Council Committee Services manager authored a briefing note entitled ‘Audit & Risk Committee – Update’ with the purpose of setting out a list of 11 actions and 8 documents that required to be undertaken or prepared to allow the Audit and Risk Committee to function appropriately. An update was provided on the status of the actions and documents set out in the briefing note.

#### **Decision**

- 1) To make the update a standing item (to be included as part of the regular Work Programme item) until all actions had been completed.
- 2) To note that procedural advice for the Service Level Agreement process (action 6) would be provided by Committee Services.
- 3) To liaise with pan-Lothian Joint Board Chief Officers and Chairs to express desire for a similar meeting of IJB Audit Chairs to discuss and coordinate information sharing.
- 4) To note that relevant Joint Board Audit Reports would be referred to NHS Lothian and City of Edinburgh Council.
- 5) To note that the Chief Internal Auditor would request that relevant reports scrutinised by NHS Lothian Audit and City of Edinburgh Council Governance, Risk and Best Value Committee would be referred to the Joint Board Audit and Risk Committee.

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

### **4. Risk Initiative Update**

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An update on the risk initiative being undertaken by the Integration Joint Board Senior Management Team was submitted.

#### **Decision**

To note the update and the process being used and to agree to stage a workshop to include the IJB Board to finalise the Risk Register.

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

## 5. Internal Audit Charter

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An 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**

To approve the Internal Audit Charter of the Edinburgh Integration Joint Board subject to minor amendments by Chief Internal Auditor in relation to Joint Working.

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

## 6. Any Other Business

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### **6.1 Co-option of additional Committee member**

Ella Simpson provided an update on the search to find a suitable candidate with finance expertise for co-option to the Committee. Richard Bailes offered to assist with this process.

### **Decision**

To note the update and the ongoing work.

### **6.2 Audit Scotland Report**

Kay Blair advised that there had been an Audit Scotland report on the integration of Health and Social Care that would be of interest for Committee members. This had been published in December 2015.

### **Decision**

That the Clerk would circulate a link to the Audit Scotland report on Health and Social Care Integration to Committee members.

### **6.3 IJB – External Auditor**

Moira Pringle advised that discussions were ongoing regarding the appointment of an External Auditor for the Edinburgh Integration Joint Board. This was being undertaken by Audit Scotland on behalf of the Accounts Commission. The views of the Audit and Risk Committee were sought.

### **Decision**

To note the update and the Interim Chief Finance Officer's intention to feed back comments raised by the Audit and Risk Committee to Audit Scotland.