

ABERDEENSHIRE INTEGRATION JOINT BOARD

AUDIT COMMITTEE

WOODHILL HOUSE, ABERDEEN, 15 FEBRUARY, 2017

Audit Committee Members:

Councillor W Howatson, (Chair), Mr E Sinclair (Vice Chair),
Councillor R J Christie and Mrs S Duncan.

Officers: Mr A Coldwells, Chief Officer, Aberdeenshire Health and Social Care Partnership; Mr A Wood, Chief Finance Officer, Aberdeenshire Integration Joint Board; Mr R Brennan, Chief Accountant, Aberdeenshire Council; Mr C Harvey, Senior Auditor, Aberdeenshire Council; and Mr N David, Senior Committee Officer, Aberdeenshire Council.

1. SEDERUNT AND DECLARATION OF INTERESTS

The Chair asked for declarations of interest. No interests were declared.

2. STATEMENT OF EQUALITIES

In making decisions on the following items of business, the Joint Board **agreed**, in terms of Section 149 of the Equality Act, 2010:-

- (1) to have due regard to the need to:-
 - (a) eliminate discrimination, harassment and victimisation;
 - (b) advance equality of opportunity between those who share a protected characteristic and persons who do not share it; and
 - (c) foster good relations between those who share a protected characteristic and persons who do not share it.
- (2) where an Equality Impact Assessment was provided, to consider its contents and take those into account when reaching their decision.

3. EXTERNAL AUDITOR'S AUDIT REPORT 2015 / 2016 – PROGRESS ON ACTION PLAN

With reference to the Minute of Meeting of the Audit Committee of 31 August, 2016 (Item 4), there was circulated a report dated 31 January, 2017, by the Chief Finance Officer on progress on the Action Plan arising from the External Auditor's Audit Report 2015 / 2016.

The report reminded members that at the meeting of the Audit Committee on 31 August, 2016 consideration had been given to the External Auditor's Audit Report 2015 / 2016. This included an Action Plan listing issues on internal audit control observations to be addressed by the Board. The Board's responses to the Action Plan were agreed by the Committee. The Committee also agreed that a report on progress towards achieving the actions be presented to the Committee in early 2017.

The report included an appendix which set out each of the issues to be addressed. This included a description, the planned action, the officer responsible for implementing the action, the target date for completing the action, and a note on the progress taken to address the

action. Each recommendation was prioritised by the External Auditor using the scale of: high priority; medium priority; or low priority.

Of the two recommendations to be completed, both were progressing and were partially completed or where not yet due for completion. This demonstrated that good progress was being made towards implementing the actions and both were expected to be concluded by April 2017. The recommendations were related to use of Council Ledger and Financial Sustainability.

The Audit Committee **agreed**:-

- (1) to note the progress made towards addressing the issues raised in the External Auditor's Audit Report 2015 / 2016, and
- (2) in respect of financial sustainability that any eventual decision on whether to engage a provider to examine this would be considered by the Integration Joint Board itself.