

ABERDEENSHIRE INTEGRATION JOINT BOARD

AUDIT COMMITTEE

WOODHILL HOUSE, ABERDEEN, 19 APRIL, 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 D Hughes, Chief Internal Auditor, Ms S Gordon, Principal Account, and Mr N David, Senior Committee Officer, all Aberdeenshire Council.

Also in Attendance:

Ms A MacDonald, Audit Scotland, External Auditor.

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. AUDIT COMMITTEE – 15 FEBRUARY, 2017

There was circulated, **noted** and **approved** as appropriate, the Minute of Meeting of the Audit Committee of 15 February, 2017.

4. APPOINTMENT OF INTERNAL AUDIT

Mr David Hughes, Chief Internal Auditor, Aberdeenshire Council withdrew from the meeting for this item.

On a circulated report by the Chief Finance Officer, Aberdeenshire Integration Joint Board, the Committee **agreed**:-

- (1) to re-appoint Mr David Hughes as Chief Internal Auditor of the Aberdeenshire Integration Joint Board on an interim basis for one year,
- (2) that Aberdeenshire Council's internal auditors would provide internal audit services to the Integration Joint Board on an interim basis of one year,

- (3) to instruct a review of the appointment of the Chief Internal Auditor and Aberdeenshire Council's internal auditors after a period of one year, and
- (4) to note that Audit Scotland would undertake the 2016 / 2017 audit of the Integration Joint Board accounts.

5. INTERNAL AUDIT PLAN 2017 / 2018

There was circulated a report dated 10 April, 2017, by the Chief Internal Auditor, Aberdeenshire Council, on the Internal Audit Plan 2017 / 2018.

The report explained that it was one of the duties of the Integration Joint Board Audit Committee to receive and consider the annual Internal Audit Plan on behalf of the Integration Joint Board and, thereafter, to receive reports on that planned work. The Committee was also required to develop and oversee arrangements for reporting the assurance gained from its activities for the information of the relevant Audit Committees of NHS Grampian and Aberdeenshire Council, and obtaining the insurance it required from those bodies, including sharing relevant audit reports where necessary.

In this regard, the Internal Audit Plan, as it related to the Integration Joint Board, was included as an appendix to the report. In addition, Aberdeenshire Council's Audit Committee approved the 2017 / 2018 Internal Audit Plan relating to Adult Social Care Services on 20 March, 2017. This was included as a further appendix to the report.

Thereafter, the Committee **agreed** to approve the 2017 / 2018 Internal Audit Plan.

6. INTERNAL AUDIT REPORTS

There was circulated a report dated 10 April, 2017, by the Chief Internal Auditor, Aberdeenshire Council, on Internal Audit reports.

The reports related to the Care First system and Social Work Client Transport.

The Committee **noted** the issues raised within the reports and appendices.

7. ANNUAL AUDIT PLAN 2016 / 2017 BY AUDIT SCOTLAND

There was circulated the Aberdeenshire Integration Joint Board Annual Audit Plan 2016 / 2017 by Audit Scotland.

Ms Anne MacDonald, Senior Audit Manager, Audit Scotland presented the Audit Plan to the Committee. In this regard she outlined the risks and planned work and also audit scope and timing.

The Committee **agreed** to note the Aberdeenshire Integration Joint Board Annual Audit Plan 2016 / 2017.