

## ABERDEENSHIRE INTEGRATION JOINT BOARD

### AUDIT COMMITTEE

WOODHILL HOUSE, ABERDEEN, 30 AUGUST, 2017

**Audit Committee Members:**

Mr E Sinclair (in the Chair), Mrs S Duncan and Councillor D Robertson.

**Apology:** Provost W Howatson.

**Officers:** Mr A Coldwells, Chief Officer, Aberdeenshire Health and Social Care Partnership; Mr A Wood, Chief Officer, Aberdeenshire Integration Joint Board; Mr D Hughes, Chief Internal Auditor; and Mr N David, Senior Committee Officer, Aberdeenshire Council.

**Also in Attendance:**

Ms A MacDonald, Audit Scotland, External Auditor.

#### 1. SEDERUNT, DECLARATION OF INTERESTS AND CHAIR

In the absence of Provost Howatson, Mr E Sinclair took the Chair for the meeting.

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. MINUTES OF MEETINGS OF AUDIT COMMITTEE OF 28 JUNE, 2017

There were circulated and **noted** the minutes of both meetings of the Audit Committee of 28 June, 2017.

#### 4. AUDITED ANNUAL ACCOUNTS FOR 2016 / 2017 AND EXTERNAL AUDITOR'S REPORT TO THE BOARD 2016 / 2017

There was circulated a report dated 18 August, 2017, by the Chief Finance Officer on the audited Annual Accounts for the period to 31 March, 2017 and also on the External Auditor's Report to the Board 2016 / 2017.

The report explained that Aberdeenshire Integration Joint Board had a statutory responsibility to prepare its Annual Accounts by 30 June, following the 31 March financial

year end. With the integration start day being 1 April, 2016, this was the first full year of formal accounts. The format of the accounts followed local authority accounts and hence complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

In this regard the Audit Committee had discussed the unaudited accounts at the meetings on 28 June, 2017. Since then, the external audit of the accounts had been completed and the audit certificate was unmodified which provided assurance that the financial statements gave a true and fair view of the financial position of Aberdeenshire Integration Joint Board at 31 March, 2017.

Appendix 1 to the report comprised the Annual Accounts 2016 / 2017; and Appendix 2 to the report comprised the Aberdeenshire Integration Joint Board Annual Audit Report 2016 / 2017 by Audit Scotland prepared for Aberdeenshire Integration Joint Board and the Accounts Commission.

The Audit Committee **agreed** to:-

- (1) acknowledge the External Auditor's report,
- (2) note the unmodified audit certificate,
- (3) acknowledge the audited Annual Accounts for the year to 31 March, 2017 and to approve them for signature, and
- (4) approve the action plan contained within the External Auditor's report and that a report on the progress towards achieving the actions be presented to the Audit Committee in early 2018.