

ABERDEENSHIRE INTEGRATION JOINT BOARD

AUDIT COMMITTEE

WOODHILL HOUSE, ABERDEEN, 14 FEBRUARY 2018

Audit Committee Members:

Provost W Howatson (Chair), Mr E Sinclair (Vice Chair), Ms S Duncan, and Councillor D Robertson.

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, Aberdeenshire Council; Ms A MacDonald, Senior Audit Manager, Audit Scotland; and Ms J McRobbie, Committee Officer, Aberdeenshire Council.

1. SEDERUNT AND DECLARATION OF INTERESTS

The Chair asked for Declarations of Interests. No interests were declared.

2. STATEMENT OF EQUALITIES

In making decisions on the following items of business, the Audit Committee **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. MINUTE OF MEETING OF AUDIT COMMITTEE OF 20 DECEMBER, 2017

There was circulated and **approved** as a correct record, subject to the amendment of the Sederunt to record Ms Duncan as present, the Minute of Meeting of 20 December, 2017.

4. ABERDEENSHIRE INTERGATION JOINT BOARD ANNUAL AUDIT PLAN, 2017/18

There was circulated a report dated February, 2018, by Audit Scotland, detailing their planned work on the Aberdeenshire Integration Joint Board for 2017/18. The report scoped the proposed areas of planned work, risk, reporting arrangements, the audit fee, and responsibilities, in addition to detailing the scope of the work, covering assessment of financial statements, materiality, internal audit, audit dimensions, independence and objectivity, quality control, and adding value.

Having heard further from Ms MacDonald, Senior Audit Manager, there was discussion regarding the possibility of detailing the number of days work against the audit fee; the fee having been amended based on actual work input for the previous year, and being in line with charges across Scotland; the need to go beyond officer assurance in assessing the risk of management override of controls; the comparative funding, and reserves position, of the Aberdeenshire Health and Social Care Partnership to its peers, both nationally and locally;

and differing timing of spend and transformation across different Health and Social Care Partnerships.

The Committee **agreed** to note for their interest the proposed Annual Audit Plan, 2017/18.

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