

Section 1 – Action List Audit and Risk Committee

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
09/09/2021	8	Internal Audit Annual Report 2021/22 – JWa agreed to bring back the Local Authority’s Internal Audit Annual Report for information once available.	Julie Watters	9 Dec 2021	On agenda for December meeting.	
	8	Internal Audit Annual Report 2021/22 – KK requested that Kevin Geraghty be invited to the next meeting to talk to the Local Authority Internal Audit Plan.	Julie Watters	9 Dec 2021	Julie Watters has confirmed she has spoken to K Geraghty and will provide update on his behalf. This has been deferred to March meeting.	
	9	IJB Corporate Risk Register – Members agreed for an update paper on Risk Management to be presented to the IJB in November 2021. The report will also be shared to IJB A&R members virtually.	Katy Kerr/Alison Warrick	31 March 2022	Outstanding due to work pressures. Risk register needs further review and discussion at Health and Social Care Governance and Performance Group	
	9	IJB Corporate Risk Register – Members requested that the movement of risks on the Risk Register be detailed visually within each update report. Members agreed for AW to develop a visual ‘at a glance’ guide within the Risk Register – using a Red, Amber, Green RAG rating – to show movement of Risks from meeting to meeting.	Alison Warrick	9 Dec 2021	Risk report has been updated to reflect the at a glance format reflected.	
	9	IJB Corporate Risk Register – MC requested that the SAM	Alison Warrick	9 Dec 2021	The SAM Programme has been added as a current control	17/11/2021

		Programme be added into the current control measures section for Risk 3060.			measure to Risk 3060	
	9	IJB Corporate Risk Register – MC highlighted that the further control measure section for Risk 3063 are the same as Risk 3060. MC requested that AW seek clarity from GG on these bullet points and update the Risk Register as necessary.	Alison Warrick	9 Dec 2021	Confirm data sharing/ information governance risk is updated in latest version of risk register.	
	10	Data Sharing Progress Report – Members agreed for a final update from GG to be presented to the December meeting, following which further updates will be managed on a quarterly basis via the Risk Register.	Graham Gault	9th Dec 2021	On agenda for December meeting.	
10/06/2021	5	External Audit Plan – Fraud – JB to include a line into the management response to question 8 of the auditor risk assessment in relation to national whistle blowing arrangements.	Joanne Brown	9th Dec 2021	Verbal update to be provided at meeting.	
	6	Best Value – this is to be added to the Agenda Planner for June 2022 for an update as we await national guidance on this.	Alison Warrick		Added to the Agenda planner	
	7	Draft Unaudited Annual Accounts – The accounts will require to be amended once confirmation of additional payment to be confirmed by Scottish Government is received in light of the C19 pandemic. This will be	Katy Kerr	9th Sep 2021	This was completed for the final version of the accounts which was signed of at the September meeting	Complete

		reflected in the Minutes.				
	8	Internal Audit Plan – JWa will bring the final draft of the joint working protocol to the next A&R Committee in September JWa will ascertain the appropriateness of inviting LA Internal Auditors to discuss the LA Internal Audit Plan and process for 2021/22 to the next meeting.	Julie Watters	09/09/2021	Added to the Agenda Planner for the 9 th September 2021, update provided as part of overall internal audit report.	
	10	IJB Risk Register – AW to liaise with HC on wording around legislation for the Data Sharing risk and will discuss the Action Plan process following risks being approve with JWa	Alison Warrick/ Heather Collington/ Julie Watters	09/09/2021	Emailed 07/07	
	11	Data Sharing Progress – GM to look into issues in email traffic from NHS to LA email	Graeme McIlorum		GM email of 01/12 advised that issue now resolved, likely cause was continual resend of emails to Council addresses resulting in NHS addresses automatically being classified as spam.	Complete
11/03/2021	8	RISK MANAGEMENT QUARTERLY PROGRESS REPORT - Share a draft of the Risk Register prior to the next meeting and aim to bring a draft of the Risk Strategy including a Risk Appetite statement to the June meeting	Katy Kerr/Alison Warrick	09/09/2021	The Risk Register is on the Agenda, however the Risk Strategy including the Risk Appetite statement will be presented to the September meeting Risk strategy work is still on going	
	10	UPDATE TERMS OF REFERENCE – MEMBERSHIP AW to share the Scheme of Delegation with Members for	Alison Warrick	09/09/2021	Ongoing - The Scheme of Delegation has been shared with all Members of the IJB, comments are due back by the	

		review. AW to amend the Frontis to show those Members whose attendance is required. AW to send LB links to documentation pertaining to this Committee			30 th June to allow for fuller review in line with other strategic documentation. An update to the Frontis has been undertaken following confirmation of membership at the IJB on the 27 th May 2021. LB is now in receipt of relevant documentation. Update 08/06/2021 this has been postponed to the September meeting to allow for appropriate scrutiny of Scheme of Delegation.	
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COMPLETED ACTIONS

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
11/03/2021	5	EXTERNAL AUDIT PLAN 2020/21 UPDATE - JW, KK and JB to discuss a key piece of work around Best Value prior to the next A&R Committee, Best Value to be added to the Agenda of the next meeting.	JW/KK/JB	10/06/2021	Meeting took place on 14 th April with KK agreeing to bring an update back to Committee. On agenda for 10 th June 2021 meeting.	10 June 2021
	6	CHIEF INTERNAL AUDITOR QUARTERLY UPDATE - JWa is looking at the combined assurances that are required from Health and Council and to assist with clarity around how these can be coordinated is creating a Memorandum of Understanding (MoU) between the respective audit functions and will bring this	Julie Watters	10/06/2021	Joint assurance remains a focus moving forward, and the process is being further enhanced with the creation of a Joint Working protocol to cover all aspects of internal audit work within the IJB and the H&SC Partnership. This is being taken to the IJB Audit and Risk Committee meeting in June	10/06/2021

		back to the June meeting			2021 The MoU has been reworded as draft joint working protocol.	
11/03/2021	9	<p>INFORMATION SHARING UPDATE - Information Sharing Group to report in to this Committee. Escalate this to the IJB and the Chief Executives via the Chief Officers Group. GG/GM attend COG and update the presentation prior to this. Update at the next meeting</p>	<p>Katy Kerr/ Graham Gault/ Marsali Caig/Julie White</p>	10/06/2021	<p>1. Following escalation of the issue to the Chief Officers Group as per the IJB Audit and Risk Committee, the following actions were agreed (specific minutes not available yet):</p> <ul style="list-style-type: none"> • An independent party will be appointed to provide an assessment of the current position regarding the existing aims of the Data Sharing work programme. • A report will be compiled to rescope and provide an action plan for the delivery of this work. Recognition of how the new emerging requirements of Home Teams should be included in this new work programme. • Level 4 data sharing should be aimed for and a plan to achieve it should be developed. • Operational staff from both the NHS and the Social Care organisations will be invited to join the Data Sharing Board. • A new Chair will be 	10/06/2021

					<p>appointed to the Data Sharing Board to ensure the revised programme is progressed at pace.</p> <ul style="list-style-type: none"> Existing work planned should continue while the new arrangements/work programme is detailed. 	
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Section 2 - Agenda Matrix

Substantive Items	09/12/2021	March 2022	June 2022
	<ul style="list-style-type: none"> Apologies Declarations of Interest Minute of the Previous Meeting Action List and Rolling Agenda Matrix AOCB Date of Next Meeting 	<ul style="list-style-type: none"> Apologies Declarations of Interest Minute of the Previous Meeting Action List and Rolling Agenda Matrix AOCB Date of Next Meeting 	<ul style="list-style-type: none"> Apologies Declarations of Interest Minute of the Previous Meeting Action List and Rolling Agenda Matrix AOCB Date of Next Meeting
Annual Accounts	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> Draft Annual Report and Accounts
External Audit	<ul style="list-style-type: none"> Progress Update 	<ul style="list-style-type: none"> External Audit 	<ul style="list-style-type: none"> Progress Update

	Report	Plan	Report
Internal Audit	<ul style="list-style-type: none"> • Audit Activity Report (including Local Authority Annual Report) 	<ul style="list-style-type: none"> • Audit Activity Report • 	<ul style="list-style-type: none"> • Audit Activity Report •
Risk	<ul style="list-style-type: none"> • Risk Management Quarterly Progress Report 	<ul style="list-style-type: none"> • Risk Management Quarterly Progress Report 	<ul style="list-style-type: none"> • Risk Management Quarterly Progress Report
Information Assurance/Information Sharing	<ul style="list-style-type: none"> • Information Sharing Progress Report 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •
Financial Reporting	<ul style="list-style-type: none"> • Quarterly Update from Chief Finance Officer 	<ul style="list-style-type: none"> • Quarterly Update from Chief Finance Officer 	<ul style="list-style-type: none"> • Quarterly Update from Chief Finance Officer • Best Value
Other	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> •