

Section 1 – Action List Audit and Risk Committee

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
17/03/2022	3	Minutes of the Previous Meeting of 9th December 2021 – Due to the absence of members from the previous meeting – these minutes will be shared electronically with those that attended the meeting of 9 th December for sign off, and then circulated around IJB Audit & Risk Committee.	Kyle McKie		Minutes circulated to December committee attendees 12/04/22	Completed 12/04/2022
	4	Action List and Agenda Planner – Only two voting members present at March Committee, approving these minutes will be difficult at June meeting as AF will step down on 5 th May 2022. KK advised she will meet with AW outwith to find a solution.	Katy Kerr / Alison Warrick		The outgoing members were asked for their approval of the Minute of the 5 th May, AF confirmed he was happy with the content via email to KMc on the 12 th April	Completed 12/04/2022
	6	Best Value Guidance Update – Members agreed for Best Value to be added to the Agenda Matrix for the June and September meetings.	Kyle McKie		Added to the agenda matrix 12/04	Completed 12/04/2022
	7	Internal Audit Update – KK and AW agreed to discuss IJB meeting dates over the summer, and the impact of potentially not having Local Authority Voting Members in place for the June meeting of Audit & Risk Committee, as the Annual Accounts process dictates that the Unaudited Accounts are approved in June for consultation during July	Katy Kerr / Alison Warrick	Sept 2022	Confirmed IJB signed off accounts for 2021/22 at it's meeting in June 2022. A&R is going ahead on 8 th Sept using existing membership with new members agreed at meeting on 22 nd September.	Complete 8/9/2022

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		2022.				
	7	Internal Audit Update – KDa requested that AW look into Local Election timelines to verify the impact upon wider IJB business over the coming months.	Alison Warrick		Action superseded as now discussed with Chair and new Vice Chair	Complete 29/08/2022
	8	Quarterly Update from Chief Finance Officer – Members were made aware of the updates against the implementation of External Audit actions, with two being outstanding: Long Term Financial plan and Best Value. It was noted that the Appendix containing these actions had been omitted from circulation, and agreed for this to be circulated following the meeting with any comments fed back to KK.	Kyle McKie		Circulated 17/03/2022	Completed 17/03/2022
09/12/2021	6	Risk Management Quarterly Progress Report – JWa highlighted that she met with AW to discuss how best to display the actions section on DATIX within the At A Glance template, but these discussions did not appear to be reflected in the updated Risk Register. JWa advised she would contact AW to progress this.	Julie Watters / Alison Warrick	Ongoing	Following discussion between JWa and AW actions have been added to the risk register and these will be progressed by AW on a routine basis	Completed
	6	Risk Management Quarterly Progress Report – LB queried whether the risk templates used	Katy Kerr	TBC	AW to discuss with LB options and also consider as part of the IJB governance review.	

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		at IJB A&R could be used for other IJB Committees, KK highlighted this would be helpful and will look into this offline.				
	7	Internal Audit Update – MC requested that JWa and KK meet to map through Audit Committee processes across the partnership.	Katy Kerr / Julie Watters	TBC	8/2/22 - KK and JW still to meet Outstanding	
	8	Data Sharing Progress Report – Members agreed for a final update to be shared via email from GG, and for Data Sharing to be removed from future agendas unless subsequent issues arise that require discussion.	Graham Gault	Sept 2022	AW to chase with Graham to get issued. Update report shared with A&R members	Complete 29/08/2022
09/09/2021	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. Need to confirm with Chair and Chief Officer around risk reporting and how this feeds into new governance arrangements.	Ongoing/
	9	IJB Corporate Risk Register –	Alison	9 Dec 2021	Risk report has been updated to	Complete

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		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.	Warrick		reflect the at a glance format reflected.	17/03/2022
	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.	Complete 17/03/2022
11/03/2021	10	UPDATE TERMS OF REFERENCE – MEMBERSHIP AW to share the Scheme of Delegation with Members for 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	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 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	Ongoing – due to Scheme of Delegation review

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
					September meeting to allow for appropriate scrutiny of Scheme of Delegation.	
COMPLETED ACTIONS						
Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
09/12/2021	5	External Audit Progress Update Report – KK requested that JB provide an External Audit perspective interpretation of the latest guidance received on Best Value. JB agreed to bring back an update to the next Committee.	Joanne Brown	17 March 2022	On Agenda for March meeting	Completed 17/03/2022
	6	Risk Management Quarterly Progress Report – MC highlighted some inconsistencies of risk scoring between the paper and the risk register attached as the appendix. KK advised she would pick up with AW outwith the meeting.	Katy Kerr / Alison Warrick		This has been amended by AW and report updated.	Completed 22/02/2022
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.	Completed
	8	Internal Audit Annual Report	Julie	9 Dec 2021	Julie Watters has confirmed she	Completed

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		2021/22 – KK requested that Kevin Geraghty be invited to the next meeting to talk to the Local Authority Internal Audit Plan.	Watters		has spoken to K Geraghty and will provide update on his behalf. This has been deferred to March meeting.	17/03/2022
	9	IJB Corporate Risk Register – MC requested that the SAM Programme be added into the current control measures section for Risk 3060.	Alison Warrick	9 Dec 2021	The SAM Programme has been added as a current control measure to Risk 3060	Completed 17/11/2021
	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.	Completed
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.	Completed
	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	Complete 17/03/2022
	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	Katy Kerr	9th Sep 2021	This was completed for the final version of the accounts which was signed of at the September meeting	Complete

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		the C19 pandemic. This will be 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.	Superceeded by later action
	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	Complete
	11	Data Sharing Progress – GM to look into issues in email traffic from NHS to LA email	Graeme Mcllorum		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	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	Julie Watters	10/06/2021	Joint assurance remains a focus moving forward, and the process is being further	10/06/2021

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
		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 back to the June meeting			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 2021 The MoU has been reworded as draft joint working protocol.	
	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	Complete
11/03/2021	9	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	Katy Kerr/ Graham Gault/ Marsali Caig/Julie White	10/06/2021	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): <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. 	10/06/2021

Meeting Date	Agenda Item	Action	Person(s) Responsible	Target Date	Current Status/Action Taken	Date Completed
					<ul style="list-style-type: none"> • 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 appointed to the Data Sharing Board to ensure the revised programme is progressed at pace. • Existing work planned should continue while the new arrangements/work programme is detailed. 	

Section 2 - Agenda Matrix

Substantive Items	September 2022	December 2022	March 2023	June 2023
	<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 	<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				Draft Annual Report and Accounts
External Audit	<ul style="list-style-type: none"> • Audit Plan • Annual Report • Best Value Guidance Update 	<ul style="list-style-type: none"> • Progress Update Report 	<ul style="list-style-type: none"> • External Audit Plan 	<ul style="list-style-type: none"> • Progress Update Report • Best Value Guidance Update
Internal Audit	<ul style="list-style-type: none"> • Audit Activity Report • Limited Assurance Audit Update • Internal Audit Annual Report 	<ul style="list-style-type: none"> • Audit Activity Report • Limited Assurance Audit Update 	<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 	<ul style="list-style-type: none"> • Risk Management Quarterly Progress Report

Information Assurance/Information Sharing	•	•	•	•
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 • Best Value 	<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	•	•	•	•