

The Audit and Risk Committee:

1. reviewed and noted the progress on completion of the internal audit recommendations; and
2. agreed not to delay the timescale for completion of the Workforce Planning Audit which was due to be presented to this Committee in June 2022.

(Reference: Report by Interim Chief Internal Auditor dated 12 April 2022, submitted)

5. HSCP 2022/23 INTERNAL AUDIT PLAN

Consideration was given to a report presenting the final 2022/23 Argyll and Bute HSCP Internal Audit Plan to the Committee and providing an indicative audit plan for 2023/24 was considered.

Decision

The Audit and Risk Committee endorsed the 2022/23 HSCP Internal Audit Plan.

(Reference: Report by Interim Chief Internal Auditor dated 12 April 2022, submitted)

6. 2020/21 END OF YEAR ACCOUNTS TIMETABLE

The IJB is required to publish audited annual accounts each year. Normally these are to be signed by 30 September. In recent year this deadline has been extended due to the impact covid has had upon public sector administration.

A report outlining a timetable for preparation and audit of the 2022/23 accounts which aims to achieve final sign off by the IJB at its meeting scheduled for 23 November 2022 was considered.

Decision

The Audit and Risk Committee:

1. noted the proposed 2021/22 year end Accounts Timetable for the IJB;
2. noted that this aligned with the External Audit Plan and timetable;
3. noted that an amendment to the Audit and Risk Committee meeting schedule was required; and
4. agreed to delegate to the Head of Finance and Transformation, in consultation with the Chair of the Committee, to identify a suitable date for the Committee to meet and consider the 2021/22 Audited Accounts before these were presented to the IJB meeting scheduled for 23 November 2022.

(Reference: Report by Head of Finance and Transformation dated 12 April 2022, submitted)

7. EXTERNAL AUDIT ANNUAL AUDIT PLAN 2021/22

A report summarising the work plan for Audit Scotland's 2021/22 external audit of Argyll and Bute Integration Joint Board was considered.

Decision

3.