



**CÙRAM IS SLÀINTE NAN EILEAN SIAR
WESTERN ISLES INTEGRATION JOINT BOARD**

**INTEGRATION JOINT BOARD
AUDIT COMMITTEE**

Minute of the meeting of the Western Isles Integration Joint Board Audit Committee
held on Tuesday 27 April 2021 at 1.15pm, via Microsoft Teams

Members:-

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| Mrs. Gillian McCannon | Chair, NHS Western Isles / Vice Chair of IJB Audit Committee |
| Cllr. Angus Morrison | CnES Councillor / Chair of IJB Audit Committee (Meeting Chair) |
| Cllr. Paul Steele | CnES Councillor |

In Attendance:

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|-----------------------|-------------------------------------|
| Mr. Ray Buist | Auditor, Audit Scotland |
| Mr. Paul MacAskill | Chief Internal Auditor, CnES |
| Mrs. Michelle McPhail | Business Manager, NHS Western Isles |
| Ms. Grace Symes | Trainee Auditor, Audit Scotland |

1. WELCOME

The Chair welcomed those attending to the meeting. The Chair also acknowledged, that this meeting is a single agenda discussion to review and note the Audit Plan for 2020/21 from Audit Scotland.

2. APOLOGIES FOR ABSENCE

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|----------------------|--------------------------------------|
| Ms. Debbie Bozkurt | Chief Finance Officer, IJB |
| Mr. David Jamieson | Senior Audit Manager, Audit Scotland |
| Mr. Robert MacAskill | Internal Auditor, CnES |
| Mr. Hector MacLeod | Chief Executive of Third Sector |
| Mr. Angus M Murray | CnES – Union Representative |

3. DECLARATIONS OF INTEREST

There were no declarations of interest.

4. WESTERN ISLES INTEGRATION JOINT BOARD ANNUAL AUDIT PLAN 2020/21

Mr. Buist presented the Audit Scotland annual audit plan for information but providing clarification as to specific audit process.

Members reviewed specific sections, exhibit 1 noting the risks and the planned audit work against:

- Risks of material misstatement due to fraud caused by the management to override of controls;
- Financial sustainability – medium term financial planning
- Financial sustainability – impact of Covid 19

- Governance and Transparency – 19/20 audit recommendations

Members noted the comments and justifications taken to conduct the audits and also noted the cost of the service.

Mrs. McPhail commented upon the challenges under Governance and Transparency in obtaining the declaration of interests from colleagues. It was noted that Members have a responsibility noting the Nolan Principles to ensure that they comply with the Code of Conduct and make a declaration. One challenge is the view that councillors feel that their declaration made to the Council can be used for the same purpose under the IJB, however Mrs. McPhail clarified that the two organisations are separate and all Members need to make specific declaration in line with the organisations specific purpose and remit.

Mr. Buist agreed with this but he would forward additional information to Mrs. McPhail to support her actions.

Mr. Fayers enquired with Mr. Buist of an offer of support that came from David Jamieson to Ron Culley, previous Chief Officer, about reviewing delayed discharges. Mr. Buist was aware of the offer but not the specifics and he would discuss this further with Mr. Jamieson and report back to Mr. Fayers.

Decision: The Committee formally noted the plan.
Action: No action required.

5. DATE & TIME OF NEXT MEETING

Meeting: IJB Audit Committee
Location: Teams
Time: 1000-1300
Day / Date: ~~10.02.21~~ 08.09.21
10.06.21 08.12.21

The meeting ended at 1.50pm, the Chair thanking everyone for their contribution to the discussion.