

Stephen Brown (Chief Officer).

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Agenda Item: 4.

IJB Audit Committee

Date of Meeting: 23 June 2021.

Matters Arising Log from Meeting held on 10 March 2021

Matters Arising		Target Date	Lead Officer	Notes
1.	<p>Finance Workshop:</p> <ul style="list-style-type: none">• Minutes – Meeting of development session held on 13 January 2021 to be circulated• Action Log from all points raised at the workshop to be compiled and passed to SMT for progression.	June 2021.	Pat Robinson.	<p>The minutes of the development session have been circulated.</p> <p>The Action Log has been updated and will be considered by Chief Officer before circulation.</p>
2.	<p>Audit Scotland – COVID-19: Guide for Audit and Risk Committees:</p> <p>Item discussed at workshop held on 13 January 2021. Minutes to be circulated.</p>	June 2021	Pat Robinson.	

3.	<p>External Audit – Annual Audit Plan</p> <ul style="list-style-type: none"> External Auditors to report back on proposed Audit Output dates. Development session for set aside to be arranged. Development session regarding responsibilities for the annual accounts to be arranged. 	June 2021	<p>Audit Scotland.</p> <p>Pat Robinson.</p> <p>Pat Robinson/ Audit Scotland.</p>	<p>The Draft Annual Accounts will be present to IJB Audit Committee on 23 June 2021.</p> <p>This is still to be set up.</p> <p>A development session has been set up for the 6 July 2021 on which Audit Scotland will give a presentation.</p>
4.	<p>Internal Audit Report – Corporate Governance</p> <p>The Pension Fund/Board’s model for training and member participation records to be investigated and ascertained whether similar model could be used by IJB.</p>	June 2021	Pat Robinson.	<p>The Pension Fund/Board’s model for training and member participation records are being investigated and an update will be given at next meeting.</p>

Outstanding Matters Arising from Previous Committee Meetings

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.

Regular Reports required

Report.	Frequency.	Notes.

Report.		Frequency.	Notes.
1.	Internal Audit Annual Plan.	Annually in March.	Delayed to June 2021 due to term of Chief Internal Auditor (NHS Orkney) coming to an end. Report to IJB on 10 March 2021 recommending OIC appointed for 5 year term.
2.	External Audit Plan	Annually in March.	Reported to 10 March 2021.
3.	Draft Annual Accounts	Annually in June.	Will be presented on 23 June 2021.
4.	Final Annual Accounts.	Annually in September.	This has been delayed until 17 November 2021 due to request by Audit Scotland.