



## Midlothian Integration Joint Board Audit and Risk Committee

Date	Time	Venue
Thursday 8 <sup>th</sup> September 2016	2.00pm	Meeting Room 5, Midlothian House, Buccleuch Street, Dalkeith EH22 1DN.

### Present:

Cllr Derek Milligan (Chair)	Allison McCallum
Cllr Andrew Coventry (substitute for Cllr Bob Constable)	Jane Cuthbert (Independent Member)

### Present (non-voting):

Eibhlin McHugh (Chief Officer)	David King (Chief Finance Officer)
Elaine Greaves (Chief Internal Auditors)	

### In attendance:

Paul Jacklin (External Auditor – via teleconferencing)	Mike Broadway (Clerk)

### Apologies:

Cllr Bob Constable	Peter Johnston

# Midlothian Integration Joint Board

## Audit and Risk Committee

Thursday 8<sup>th</sup> September 2016

### 1. Welcome and introductions

The Chair, Derek Milligan, welcomed everyone to this Meeting of the Midlothian Integration Joint Board Audit and Risk Committee, following which there was a round of introductions primarily for the benefit of Paul Jacklin (External Auditor) who joined the meeting via teleconferencing.

### 2. Order of Business

The order of business was confirmed as outlined in the agenda that had been previously circulated.

### 3. Declarations of interests

No declarations of interest were intimated.

### 4. Minutes of Meeting

The Minutes of (i) Meeting of the Midlothian Integration Joint Board Audit and Risk Committee held on 9<sup>th</sup> June 2016 and (ii) Special Meeting of the Midlothian Integration Joint Board Audit and Risk Committee held on 18<sup>th</sup> August 2016 were submitted and approved.

### 5. Reports

Report No.	Report Title	Presented by:
5.1	MIJB Annual Accounts 2015-16	David King

#### Executive Summary of Report

As a statutory public body, the MIJB was required to produce a set of annual accounts for every financial year in which it was operating. These were the annual accounts for 2015/16 which had now been audited by the Board's external auditors – Grant Thornton LLP.

#### Summary of discussion

The Chief Finance Officer presented the Annual Accounts to the Committee highlighting the background to the Midlothian Integration Joint Board (MIJB) and details of the Annual Accounts presented. He went on to explain that the MIJB was governed by the Local Government Scotland Act (1973) along with the 2014 regulations and that these accounts had been prepared on that basis. The accounts had also been audited by the MIJB's External Auditors – Grant Thornton LLP – and a copy of their report followed as item 5.2 on the agenda.

# Midlothian Integration Joint Board

## Audit and Risk Committee

Thursday 8<sup>th</sup> September 2016

### Decision

**After discussion and having regards to the External Auditors' report that followed, the Audit and Risk Committee agreed to recommend to the MIJB that the Annual Accounts for 2015/16 be accepted.**

---

Report No.	Report Title	Presented by:
5.2	Auditors Report on the 2015-16 MIJB Annual Accounts	Paul Jacklin

### Executive Summary of Report

The purpose of the report was to summarise the External Auditors' opinion and conclusions on significant issues arising from their audit of the 2015-16 MIJB Annual Accounts. The scope of their audit work was as set out in the Audit Plan dated 27 May 2016, which had been approved by the IJB Audit and Risk Committee at its meeting on 9 June 2016 (paragraph 5.6 refers). The Audit Report was addressed to those charged with governance (the IJB Board) and the Auditor General for Scotland.

### Summary of discussion

The Committee heard from Paul Jacklin on behalf of External Auditors – Grant Thornton LLP, who confirmed that it was proposed to issue an unqualified opinion on the financial statements of the Midlothian IJB for the year ended 31 March 2016.

### Decision

**After discussion the Audit and Risk Committee noted the report.**

---

## 6. Date of next meeting

---

The next meetings of the Midlothian Integration Joint Board Audit and Risk Committee would be held on:

- Thursday 15<sup>th</sup> December 2016      2.00pm
- Thursday 9<sup>th</sup> March 2017            2.00pm

The meeting terminated at 2.10pm.