



Minutes

- Meeting:** Audit and Risk Committee
- Date:** 15 August 2024
- Time:** 1.30 pm
- Venue:** Room 1.02 and 1.03, Compass House, Dundee
- Present:** Bill Maxwell, Convener
Rona Fraser
Ronnie Johnson
Maria McGill
Paul Gray (by Teams)
- In Attendance:** Doug Moodie, Chair (by Teams)
Audrey Cowie, Board Member
Charlotte Armitage, Board Member
Naghat Ahmed, Board Member
Jenny Trott, Board Member
Ed McGrachan, Board Member
Rosie Moore, Board Member
Jackie Irvine, Chief Executive (CE)
Gordon Mackie, Executive Director of IT and Digital Transformation (EDIDT) (by Teams)
Jackie Mackenzie, Executive Director of Corporate and Customer Services (EDCCS)
Kenny Dick, Head of Finance and Corporate Governance (HoFCG)
Claire Brown, Executive Support Officer
Sandy Denholm, External Auditor (EA) (by Teams for item 4 only)
- Apologies:** Kevin Mitchell, Executive Director of Scrutiny and Assurance (EDSA)
Edith MacIntosh, Executive Director of Strategy and Improvement and Deputy Chief Executive (EDSI/DCE)
Sandra Campbell, Board Member
Carole Wilkinson, Board Member

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Item **Action**

1.0 WELCOME

The Convener welcomed everyone to the meeting and confirmed that this meeting of the Audit and Risk Committee was a designated session to allow the Committee to focus on in-depth scrutiny of the draft Annual Report and Accounts. Board members who are not on the Audit and Risk Committee were also welcomed to the meeting, as is customary for this annual event.

2.0 APOLOGIES FOR ABSENCE

Apologies, as listed above were noted.

3.0 DECLARATION OF INTEREST

There were no declarations of interest.

4.0 EXTERNAL AUDIT PROGRESS ON THE AUDIT OF FINANCIAL STATEMENTS

The External Auditor briefed the meeting on the current position of the audit of the financial statements. The Committee noted the following points:

- That they had completed 75% of the report and there were no issues to report so far.
- The letter of representation would be circulated once they had completed their work and was expected to be in line with last year.
- The completed Annual Report and Accounts, including the External Auditor’s conclusions, would be provided at the Audit and Risk Committee meeting due to be held on 3 October 2024.
- The Committee thanked the External Auditor and his team for their approach and efficient process.

**5.0 DRAFT ANNUAL REPORT AND ACCOUNTS
REPORT NO: ARC-13-2024/25**

The Convener introduced the Draft Annual Report and Accounts and guided the Committee through each section in detail.

The Committee:

- Fully discussed, provided feedback and recommended amendments.

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- Noted that the final draft, taking account of the feedback received at this meeting, would be provided at the Audit and Risk Committee meeting to be held on 3 October 2024 for agreement and recommendation to the Board.
- Thanked all involved for their hard work on the Annual Report and Accounts, resulting in the good quality draft received.

6.0 DRAFT AUDIT AND RISK COMMITTEE ANNUAL REPORT TO THE BOARD 2023/24 - REPORT NO: ARC-14-2024/25

The Convener presented the report which provided the Committee with the draft of the Audit and Risk Committee's Annual Report to the Board for 2023/24.

The Committee:

- Considered, and provided comments on the current draft.
- Noted that a final draft would be submitted to its meeting to be held on 3 October for approval to submit to the meeting of the Board to be held on 14 November 2024.

7.0 AUDIT AND RISK COMMITTEE HIGHLIGHTS TO THE BOARD

No items raised.

8.0 SCHEDULE OF BUSINESS 2023/24

The Committee noted the Schedule of Business 2024/25.

9.0 AOCB

The Convenor noted to Board members that a development session was due to take place on the 3 October 2024, at 13:00-14:00 hrs on the preparation of the Annual Report and Accounts, a meeting invitation would be sent out to all Board members who would like to attend by Teams.

ESO

10.0 CLOSE

DATE OF NEXT MEETING

The date of the next Audit and Risk Committee meeting was noted as 3 October 2024, at 10.30 am, Room 1.03, Compass House, Dundee.

Signed:



Bill Maxwell, Convener

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