



## **Audit and Performance Systems Committee**

### **Minute of Meeting**

**Tuesday, 30 April 2019  
10.00 am Health Village Room 5**

Present: Luan Grugeon (Chairperson) ; and Councillors Gill Al-Samarai and Philip Bell

Also in attendance; Alex Stephen (Chief Finance Officer, ACHSCP),  
Councillor Sarah Duncan, Derek Jamieson (Governance, ACC)

Apologies: None

#### **DECLARATIONS OF INTEREST**

1. Members were asked to intimate any declarations of interest.

**The Committee resolved:-**

to note that there were no declarations of interest.

#### **DETERMINE EXEMPT BUSINESS**

2. The Committee were asked to determine any exempt or confidential business.

**The Committee resolved:-**

to note that there were no items of exempt or confidential business on the agenda.

#### **MINUTE OF PREVIOUS MEETING OF 12 FEBRUARY 2019**

3. The Committee had before it the minute of the previous meeting of 12 February 2019.

As this meeting was called as Urgent to deal with Unaudited Accounts, there was agreement that Standing Items should be deferred until a regular meeting.

**The Committee resolved:-**

To defer this item to the meeting of 23 May 2019

## AUDIT AND PERFORMANCE SYSTEMS COMMITTEE

30 April 2019

### BUSINESS STATEMENT - FOR DISCUSSION AND UPDATE

4. The Committee had before it the Business Statement.

As this meeting was called as Urgent to deal with Unaudited Accounts, there was agreement that Standing Items should be deferred until a regular meeting.

**The Committee resolved:-**

To defer this item to the meeting of 23 May 2019

### LOCAL CODE OF GOVERNANCE

5. The Committee had before it the report by Alex Stephen (Chief Finance Officer) on Local Code of Corporate Governance.

The Committee heard that this was an important part of the governance arrangements which were subject to annual review. The attached Appendix provided the sources of assurance which indicated the volume of work of the revised documents subjected to the review.

The Committee indicated that whilst content with the very detailed and necessarily lengthy documents, as a living document, they were keen to revisit these at some future point as they change and evolve. There were keen that cross Grampian IJB working also be considered.

The Chief Finance Officer undertook to consider how best to action such revisits and considerations.

**The Committee resolved:-**

To Approve the changes to the sources of assurance, as highlighted in appendix A

### REVIEW OF FINANCIAL GOVERNANCE ARRANGEMENTS

6. The Committee had before it the report by Alex Stephen on the Review of Financial Governance Arrangements. The Committee were provided with an overview summary of the report and heard that this was a living document subject to regular update including consideration of risk.

## AUDIT AND PERFORMANCE SYSTEMS COMMITTEE

30 April 2019

It was heard that all relevant managers and their teams had received training on their responsibilities from their host organisations and which featured in their continued training, Performance objectives and quarterly reviews. The culture of financial spending was discussed together with the lack of direct management responsibility by the Chief Finance Officer (CFO) of relevant staff.

Assurance was provided that the CFO was satisfied that the appropriate recognition of the Office and good working relationships mitigated those risks.

**The Committee resolved:-**

to note the content of the report and the accompanying results of the Executive team review contained in Appendix 1.

### DRAFT ANNUAL GOVERNANCE STATEMENT

7. The Committee had before it the report by Alex Stephen (Chief Finance Officer) on the Draft Annual Governance Statement who provided a brief overview of the report.

**The Committee resolved:-**

to approve the draft annual governance statement, as set out in appendix 1,

### UNAUDITED ACCOUNTS

8. The Committee had before it the Unaudited Accounts prepared by Alex Stephen (Chief Finance Officer) who provided a brief overview of the content and provided an amendment to pages 113 and 114 of the report.

The Committee heard that the accounts as set out are compliant for their third year.

The accounts were largely in line with the previously projected Medium Term Financial Strategy.

The Committee heard that whilst the presentation style of the Accounts may not best please all, the format was such to comply with statutory requirements and had matured despite the very tight timelines in which to produce such a report.

**The Committee resolved:-**

To approve the Unaudited Accounts for 2018/19

**AUDIT AND PERFORMANCE SYSTEMS COMMITTEE**

30 April 2019

**CONFIRMATION OF ASSURANCE**

**11.** The Committee were satisfied to confirm reasonable assurance for the items on this agenda.

**- Luan Grugeon (Chairperson)**

**AUDIT AND PERFORMANCE SYSTEMS COMMITTEE**  
30 April 2019