



MINUTE OF MEETING OF THE AUDIT, PERFORMANCE AND RISK COMMITTEE

Thursday, 29 June 2023

Council Chambers, Council Office, High Street, Elgin, IV30 1BX

PRESENT

Mr Simon Bokor-Ingram, Councillor John Divers, Ms Sonya Duncan, Councillor Scott Lawrence, Mr Derick Murray, Ms Deborah O'Shea, Mr Sandy Riddell

APOLOGIES

Mr Sean Coady, Mr Stuart Falconer, Mr Graham Hilditch

IN ATTENDANCE

Also in attendance at the above meeting were the Chief Internal Auditor, Angela Pieri, External Auditor (Grant Thornton) and Democratic Services Manager.

1. Declaration of Member's Interests

The Committee noted that there were no declarations of member's interests.

2. Unaudited Annual Accounts

A report by the Interim Chief Financial Officer informed the Committee of the Unaudited Annual Accounts of the Moray Integration Joint Board (MIJB) for the year ended 31 March 2023.

Following consideration the Committee agreed to note:

- i) the unaudited Annual Accounts prior to their submission to the external auditor, noting that all figures remain subject to audit;
- ii) the Annual Governance Statement contained within the unaudited Annual Accounts; and
- iii) the accounting policies applied in the production of the unaudited Annual Accounts, pages 46 to 47 of the accounts.

3. Local Code of Corporate Governance - Update

A report by the Interim Chief Financial Officer provided the Committee with an opportunity to comment on the updated sources of assurance for informing the governance principles as set out in the Chartered Institute of Public Finance (CIPFA) /Society of Local Authority Chief Executives (SOLACE) 'Delivering Good Governance in Local Government Framework document. Also for information the self assessment of good practice as set.

Mr Murray highlighted that the Audit Performance and Risk Committee had not been included in the table at Principle F of Appendix 1. The interim Chief Financial Officer, apologised for the omission and confirmed that she would ensure Appendix 1 was updated to include Audit, Performance and Risk Committee.

Following consideration the Committee agreed to:

- i) note the content of the report;
- ii) note the sources of assurance utilised in reviewing and assessing the effectiveness of the MIJBs governance arrangements;
- iii) approve the updated Local Code of Corporate Governance which supports the Annual Governance Statement in Appendix 1; and
- iv) approve the self assessment of good practice, in Appendix 2.