



MINUTE OF MEETING OF THE AUDIT, PERFORMANCE AND RISK COMMITTEE

Thursday, 26 January 2023

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

PRESENT

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

APOLOGIES

Mr Sean Coady

IN ATTENDANCE

Also in attendance at the above meeting were Brian Howarth, Audit Scotland and Tracey Sutherland, Committee Services Officer.

1. Chair

The meeting was chaired by Councillor Scott Lawrence.

2. Declaration of Member's Interests

There were no declarations of Members' interests in respect of any items on the agenda.

3. External Auditors Report to Those Charged with Governance Report

A report by the Interim Chief Financial Officer requested the Committee to consider the reports to those charged with governance from the Board's External Auditor for the year ended 31 March 2022.

The External Auditor advised the Committee that amendments had been made to Note 3 - Events after the Reporting Period and it now read:

The unaudited accounts were issued by Deborah O'Shea, Interim Chief Financial Officer on 30 June 2022 and the audited accounts were authorised for issue on 26

January 2023. Events taking place after this date are not reflected in the financial statements or notes.

The Scottish Government on the 16 January 2023 advised the IJBs of the intention to request that unspent monies in the earmarked Covid reserves are to be returned as they were for specific purposes and are not to be used to fund day to day expenditure. The amount for Moray IJB is £6.2 million. The accounts have not been adjusted for this amount, as the technical advice provided by CIPFA confirms that this is not an adjusting event but a disclosure in the 2021/22 accounts.

In December 2022 the IJB was notified of costs relating to two out of area placements. Following receipt of the Scottish Government decision on ordinary residence for the first placement, the IJB is due to pay £0.7 million covering the period from October 2018 to 31 March 2022. The surplus on provision of services and reserves are overstated by this amount but the annual accounts have not been adjusted as this amount is not considered material. The IJB has not accepted responsibility for the second placement and this is considered to be a contingent liability until the individual's ordinary residence is agreed or determined by the Scottish Government.

Following consideration the Committee noted the reports from the External Auditor within Appendices 1 and 2.

4. Audited Annual Accounts 2021-22

A report by the Interim Chief Financial Officer submitted the Audited Annual Accounts for the year ended 31 March 2022.

Following consideration the Committee agreed to recommend to the Moray Integration Joint Board the Audited Accounts for the financial year 2021/22.