

**Minutes of the Meeting of the Audit & Risk Committee
held on 20 February 2023 at 10.15am
via Teams**

PRESENT:	Isabel McGarvie David Fisher Margaret Moore	Chair
IN ATTENDANCE:	Lynne Douglas Tracey Howatt Jack Marshall Clare Beesley Jason Brown Alison Gibb Martin Ritchie	Chief Executive Director of Customer Experience Interim Director of Finance & Technology Governance Manager Procurement Manager (from Minute 073(ii) onwards) Performance & Quality Co-ordinator Internal Auditor, TIAA

069. Apologies for Absence

Apologies for absence were received from the Graeme Russell, the Director of People & OD and the Interim Director of Strategic Assets.

070. Declaration of Interests

There were no declarations of interest.

071. Minutes

- (i) Minutes of Meeting held on 30 June 2022
The Chair highlighted the following:

Page 2 – Minute 064(i) Procurement Review – there was a type in the final paragraph at ‘Procurement Manag(em)er.

The Minutes of the Audit & Risk Committee meeting held on 30 June 2022 were thereafter approved and signed by the Chair.

- (ii) Confidential Minutes of Meeting held on 30 June 2022
The Chair highlighted the following:

Page 2 – Minute 065(i) SHR – 30 Year Financial Projections – a request was made to add to the recommendation ‘The Committee also requested regular updates to help provide context for other discussions.’

The Confidential Minutes of the Audit & Risk Committee meeting held on 30 June 2022 were thereafter approved and signed by the Chair.

072. Business Arising

(i) Action List

The Chair requested that all actions were updated to reflect changes since the last meeting. They also asked that an action be added in respect of the Baillie Gifford fund to be reviewed once the 30-year plan was finalised.

The Interim Director of Finance & Technology advised that they would like to change the due date of Minute 022(i) Annual Risk Report and reference to the review of risk appetite, from March to July 2023 which was agreed.

The Audit & Risk Committee noted the Action List.

073. Internal Audit

(i) Assurance Review of Project & Change Management and Guide to Successful Project & Change Management

The Committee received Report A&R/5(i)/FEB/23 from the Interim Director of Finance & Technology.

The Internal Auditor advised that the final audit report had been received with reasonable assurance and one priority 2 recommendation and six priority 3 recommendations. The report had also highlighted two areas of good practice.

The Internal Auditor took the Committee through the report, highlighting each of the recommendations.

The Chair has sent in queries prior to the meeting, all of which had been responded to.

The Performance & Quality Co-ordinator advised that the Guide attached to the report had been updated following the departure of the Head of Strategic Programmes & Improvement.

The Chief Executive advised that a lot of work had been undertaken over the previous couple of years in respect of change management and this should hopefully give assurance to the Committee that this was part of Bield’s core framework.

The Audit & Risk Committee:

- (i) approved the final Internal Auditor’s report for Assurance Review of Project & Change Management; and**
- (ii) noted the Guide to Successful Project & Change Management.**

(ii) Internal Audit: Assurance Review of Care Services: Care Workforce Planning & Deployment 2022/23 Report

The Committee received Report A&R/5(ii)/FEB/23 from the Performance & Quality Co-ordinator.

The Internal Auditor advised that the audit had received reasonable assurance with three priority 2 recommendations. The report had also highlighted two areas of good practice.

The Chair queried whether, in respect of the first recommendation, the Rota Management procedure would be reviewed by 31 March. The Director of Customer Experience advised that this was on track and that they would be linking with HR colleagues in this respect. In respect of the second recommendation in relation to a training programme being developed, the Director of Customer Experience felt that May was a more realistic target for completion.

The Chair asked for sight of the People & Staff Governance Committee report on agency spend. They queried whether, based on the recommendation in the audit report, this would result in a more managed use of agency costs. The Director of Customer Experience confirmed that it should assist with registered services and there would be a drop in agency cook staff. They also highlighted, however, that there would always likely be a requirement for some agency staff and that it did not always relate to money, but the need to fill gaps in staffing.

The Chief Executive advised that discussion had taken place at the People & Staff Governance Committee in this respect. Moving forward, they advised that they expected to see how agency costs were accounted for better in the budget. It was noted that some of the costs were funded through external party contracts. The Chair advised that they would like to see agency spend versus staff spend in order to provide clarity and quantification of figures. The Interim Director of Finance & Technology confirmed that they would bring a report back to the Committee which could cover this information, at year end. The report would be a reflective piece which would provide lessons learned and assist with reporting moving forward.

The Procurement Manager advised that from a compliance and cost point of view, they were looking to reduce the number of agency suppliers and tighten the process. They did advise, however, that in some areas this would be difficult due to more rural locations.

The Audit & Risk Committee:

- (i) **approved the Internal Auditor's report for Assurance Review of Care Workforce Planning & Deployment 2022/23; and**
- (ii) **noted and actioned the three recommendations.**

074. Priority Items

- (i) Confidential: Redacted
- (ii) Confidential: Redacted

075. Items for Noting

- (i) Confidential: Redacted

076. Any Other Business

- (i) Interim Director of Finance & Technology

It was noted that the meeting was the final one for the Interim Director of Finance & Technology who was leaving Bield during March. The Chair thanked them for their excellent support and input to the Committee and wished them well for the future.

- (ii) Procurement Update

The Interim Director of Finance & Technology advised that discussion had taken place at the previous meeting, and added as an action, to include procurement in the follow up review to be concluded by March 2023.

The Procurement Manager advised that a meeting had taken place with the Internal Auditor's that morning which had gone well. The procurement process would be tested with policies and procedures looked at, together with any outstanding actions. It was noted that a report in this respect should be available for the next Committee meeting.

077. Date of Next Meeting

The date of the next meeting was due to take place on Thursday 18 May 2023.