

# Minutes

Joint meeting of the Financial Audit and  
Assurance and Performance Audit  
Committees  
Thursday 27 April 2023, 10.15am  
Online via Microsoft Teams

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## Present:

William Moyes  
Andrew Burns  
Andrew Cowie  
Sophie Flemig  
Sheila Gunn  
Christine Lester  
Tim McKay  
Geraldine Wooley

## Other Commission members in attendance:

Malcolm Bell  
Jennifer Henderson  
Ruth MacLeod

## Apologies:

There were no apologies.

## In attendance:

Antony Clark, Executive Director of Performance Audit and Best Value (PABV)  
John Cornett, Executive Director of Audit Services  
Blyth Deans, Interim Secretary  
Helena Gray, Controller of Audit

## 1. Risk assessment and implications for the work programme

The Committees considered a report by the Interim Secretary providing an updated assessment on business and audit risk.

During discussion, the Committees:

- Agreed that there is no action required to inform the next refresh of the work programme at the Commission's June meeting.
- Noted that risk 2c relating to the Strategic Scrutiny Group would most likely now move to green following the meeting of the SSG this week and agreement to the revised terms of reference for the operational group.
- Noted the transition to a new method of distributing papers through Decision Time might increase the level of risk 3a- Business Process Planning and Support.

- Noted the movement in risk 1c relating to engagement with stakeholders and noted upcoming opportunities to continue that positive engagement.
- Noted a potential Business risk should the Commission not undertake further work around IJBs and the National Care Service and committed to consider this issue as part of wider discussions on the Accounts Commission Work Programme.

## **2. Any other business**

The Chair, having advised that there was no business for this item, closed the meeting.

### **Close of meeting**

The meeting finished at 10.35 am.