

SUMMARY REPORT OF GOVERNANCE COMMITTEE MEETING

Name of Committee	Audit Committee
Date of Meeting	12 May 2026
Committee Chair	Emily Austin

KEY POINTS FROM DISCUSSION AND ESCALATION

ALERT

No immediate escalations identified.

ASSURE

Management Actions

- Continued progress reported, with improvement noted overall.
- Further assurance required on completeness and consistency of updates.
- Specific updates received in relation to:
 - Third sector allocations
 - Children's services transition actions
 - Health and safety review programme

Internal Audit Programme

- Progress remains on track to support delivery of the 2025/26 annual audit opinion.
- Adjustments to forward audit plan noted.

Counter Fraud

- Additional detail on reported cases reviewed.
- Substantial assurance taken.

Board Risk Register

- Progress against roadmap actions noted.
- Current risk positioning and oversight arrangements reviewed.

Argyll and Bute IJB – Six Month Update

- Progress against actions and risk management activity noted.
- Moderate assurance taken.

ADVISE

Internal Audit Findings

Workforce Staffing Levels

Internal Audit report received with “substantial improvement required” rating with 22 recommendations, highlighting lack of a programme plan, inconsistent governance, weak compliance monitoring, and absence of a unified workforce strategy.

Performance Management

Internal Audit report received with “substantial improvement required” with 17 recommendations, citing absence of a single organisation-wide framework, inconsistent KPIs, and variability in data quality and reporting.

Annual Reporting and Governance

- Draft Annual Performance Report and Annual Assurance Reports reviewed.
- Feedback to inform further development.

RISKS

Workforce Staffing Levels

- Remains a key organisational risk.
- Variability in compliance with legislative requirements highlighted.
- Further clarity required on trajectory to compliance and robustness of reporting arrangements.

ACTIONS

Management Actions

- Continued oversight through Committee to ensure completeness and timely reporting.

Workforce Staffing

- Further report requested on delivery plan, governance arrangements and compliance trajectory and consideration in relation to risk register reporting.

Counter Fraud

- Review of how training compliance is reported at Committee level.

Risk Management

- Consideration of approval and implementation of Risk Escalation Policy.

LEARNING

The Committee reflected on the need to:

- Maintain focus on system-wide themes and underlying issues arising from audit findings
- Avoid over-focus on individual actions without understanding root causes