

RISK AND ASSURANCE COMMITTEE
COMATAIDH CHUNNART AGUS SGRÙDAIDH

**MINUTE OF THE MEETING HELD ON 24 SEPTEMBER 2021 AT 1350
BY TELECONFERENCE**

PRESENT: Donald MacRae (*Chair*)
Angus Campbell
Calum Ross

IN ATTENDANCE:

Carroll Buxton	Interim Chief Executive
Nick Kenton	Director of Finance and Corporate Services
Sandra Dunbar	Director of Business Improvement and Internal Audit
Andrew Jenkins	Head of Financial Services
Chris Roberts	Head of Communications

1 ACCOUNTS RELATED
STUTHAN CUNNTASACHAIL

1.1 HIE annual report and accounts 2020/21

The Chair welcomed everyone to this additional meeting of the Risk and Assurance Committee, which had been called at short notice following consideration of the HIE annual report and accounts and Audit Scotland's draft annual audit report at the scheduled committee meeting held the day before (23 September 2021). The purpose of this additional meeting was to ensure that Committee members had had sufficient time to examine these documents thoroughly and could confirm that they were content to recommend that the HIE 2020/21 accounts were ready to be signed by the Interim Chief Executive and Accountable Officer.

At the Chair's request, the Head of Financial Services and the Head of Communications described a small number of revisions that had been made to the accounts and the narrative of the report, in consultation with Audit Scotland. These changes had been carried out after the document had been distributed to the Committee for consideration at the previous day's meeting.

The Committee noted the revisions and confirmed that they were content to recommend that the accounts could now be signed by the Interim Chief Executive and Accountable Officer. They also confirmed they had no further questions relating to the Audit Scotland report. The Chair reported that he would also seek feedback from Committee member Belinda Oldfield, who had been unable to attend today's meeting.

In discussion, members recognised that restrictions imposed by the pandemic had created serious challenges for staff of HIE and Audit Scotland in compiling and auditing the annual report and accounts

diligently and within the agreed timescale. It was agreed that both organisations would review this year's experience together, with a view to learning lessons that can be applied in future.

The Committee Chair thanked everyone for attending and closed the meeting.

CLOSE DÙNADH 1405

Chris Roberts
Head of Communications
24 September 2021