

**Action Points Update from Angus Integration Joint Board Audit Committee**

Complete	On Target	Overdue	Separate Resolution
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**Current Actions**

MEETING	ACTION POINT	RESPONSIBILITY	PROGRESS	Timeline
24 Apr 24	<b>Item 5 – Follow up Actions &amp; Governance Actions</b> Clarification of members being invited to drop-in sessions in relation to strategic risks.	Chief Officer	Complete – all Audit Committee now invited to strategic risk management sessions	June 2024
24 Apr 24	<b>Item 8 iii) – Review of the Role of Chief Finance Officer 2023/24</b> To consider more in-depth assessments of the review of the Chief Finance Officer role as part of planning for 2024/25 Internal Audit Plan	Chief Finance Officer	To be considered as part of 2024/25 audit planning. (Note: The 2024/25 Internal Audit Plan has been deferred to August 2024.)	Was June 2024, now August 2024
24 Apr 24	<b>Item 10 iii) External Audit Annual Audit Plan</b> To hold dates in diary (02/10 & 30/10) as reviewal of Final Accounts and External Audit output may require further/rearranged meetings	Audit Committee Members	Complete - Dates now issued as holds, but noting that the 30 <sup>th</sup> October 2024 is currently planned as the Audit Committee’s Development Session.	June 2024
24 Apr 24	<b>Item 11 – Annual Work Plan 24/25</b> Development session planned for October 2025 to be joint between the Audit Committee and IJB	Audit Committee Members	Planned October 2024 Development Session is 30 <sup>th</sup> October 2024. IJB has a planned development session on 25 <sup>th</sup> October 2024 regarding the NHS Scotland Blueprint for Good Governance.	October 2024
13 Dec 23	<b>Item 4 IJB AUDIT COMMITTEE WORKING ARRANGEMENTS</b> Appoint a new Audit Committee Vice Chair	Audit Committee Members	Complete - Chris Boyle was appointed as the Vice Chair at the Audit Committee on 24 <sup>th</sup> April 2024.	April 2024
13 Dec 23	<b>Item 9 DIRECTIONS UPDATE</b> A further update to be prepared and brought to the IJB Audit Committee in June 2024.	Chief Finance Office	Complete - Update brought to the June 2024 Audit Committee.	June 2024
13 Dec 23	<b>Item 11 GOVERNANCE DOCUMENT UPDATE</b> Scheme of Delegation within IJB to be	Chief Finance Officer	This will be referenced in December 2024 update. The IJB is currently considering the nature of the future scheme of delegation within	December 2024

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	developed and to be included in future updates.		the IJB.	
<b>23 Aug 23</b>	<b>Item 10 2022/23 AUDITED ANNUAL ACCOUNTS</b> Discussions to be had out with the Audit Committee regarding future year assurances from Angus Council.	Chief Finance Officer	Not initiated yet.	<b>August 2024</b>
<b>21 Jun 23</b>	<b>Item 8 RISK MANAGEMENT ANNUAL REPORT 2022/23</b> Future iterations of the report should be reviewed to consider clarifying the “assurance” position more clearly.	Chief Officer	Complete - A level of assurance for each risk is provided in the annual report and an overall level of assurance in relation to the risk management process.	<b>Was December 2023, now June 2024</b>
<b>26 Apr 23</b>	<b>Item 7 GOVERNANCE ACTIONS PLAN</b> Share a summary of where we are re Lead Partner Services in terms of governance e.g. clinical issues, planning issues etc.	Chief Officer / Partnership Finance Manager	This is nearing completion; final confirmation of this will now be made available at the August 2024 Audit Committee.	<b>Was June 2023, now August 2024</b>