

AGENDA ITEM NO 3(a)

MINUTE of MEETING of the **ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE** held in the Town and County Hall, Forfar on Wednesday 24 April 2024 at 11.30am.

Present: Members of Audit Committee

ANDREW JACK, Service User Representative
CHRIS BOYLE, Staff Representative, Angus Council
KIRSTY LEE, Interim Chief Social Work Officer
NICKY WORRALL, Independent Sector Representative
HAYLEY MEARNS, Third Sector Representative
Councillor GEORGE MEECHAN, Angus Council

Advisory Officers

JILLIAN GALLOWAY, Chief Officer
ALEXANDER BERRY, Chief Finance Officer
GARY MUNRO, Team Leader, Team 2, Legal, Governance and Change; Angus Council
JOCELYN LYALL, NHS Chief Internal Auditor
PAULINE GILLEN, Audit Scotland
MARK LAIRD, Audit Scotland

Also in Attendance

SAM RIDDELL, Non-Executive Board Member, NHS Tayside
RHIONA SWANKIE, Management Accountant – Observer

ANDREW JACK, in the Chair

1. APOLOGIES

There were no apologies intimated.

2. DECLARATIONS OF INTEREST and STATEMENTS OF TRANSPARENCY

There were no declarations of interest or statements of transparency made.

3. MINUTES INCLUDING ACTION LOG

(a) Previous Meeting

The minute of meeting of this Committee of 13 December 2023 was approved as a correct record.

(b) Audit Committee Action Points

Alexander Berry, Chief Finance Officer provided a brief overview of the action log, thereafter the Committee agreed to note the action log of 13 December 2023.

4. APPOINTMENT OF VICE CHAIR OF IJB AUDIT COMMITTEE

With reference to Article 4(b) of the minute of meeting of the Integration Joint Board of 21 February 2024, the Board unanimously agreed that Chris Boyle, Staff Representative, Angus Council, be appointed as Vice Chair to the IJB Audit Committee with the caveat that there would be no expectation at this time of a natural succession if the current Chair should step down.

5. INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS AND GOVERNANCE ACTIONS PLAN

With reference to Article 5 of the minute of meeting of this Committee of 13 December 2023, there was submitted Report No IJB 21/24 by the Chief Finance Officer providing an update regarding the IJB's progress with meeting the recommendations of Internal Audit Reports.

The Report also provided an update regarding the IJBs Governance Actions Plan.

Alexander Berry, Chief Finance Officer provided a brief summary of the progress reports detailed in Appendix 1 to the Report highlighting AN05/20 – Risk Management and AN06/20 – Data Quality. He also reassured the Committee that historic items were still being worked on.

The Chair sought clarification regarding members being invited to drop-in sessions in relation to strategic risks and, in response, the Chief Officer provided an update.

The Integration Joint Board Audit Committee noted the Report and the progress made to date in terms of delivering the planned responses.

At this point Sam Riddell, Non- Executive Board Member, NHS Tayside Member joined the meeting.

6. 2023/24 INTERNAL AUDIT PLAN – PROGRESS REPORT

With reference to Article 6 of the minute of meeting of this Committee of 13 December 2023, there was submitted Report No IJB 22/24 by the Chief Internal Auditor, briefing the Audit Committee on the progress of the 2023/24 Annual Internal Audit Plan. The Report also detailed internal audit reports that were commissioned by partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Angus Integration Joint Board, for information.

Appendix 1 of the Report incorporated the updates on progress made on the actions and Jocelyn Lyall, Chief Internal Auditor provided a brief overview of the Report advising that the 2023/24 plan was complete with the exception of one audit. She confirmed that the draft Internal Control Evaluation Report was expected shortly and also took the opportunity to provide a brief update.

A summary of NHS Tayside and Angus Council Reports were also provided to the Committee, noting that these were in accordance with the Integration scheme.

The Chief Finance Officer advised members that he was working alongside the Chief Internal Auditor on the development of the 2024/25 plan and that this would be brought forward to this Committee and the IJB, for consideration in due course.

Thereafter, the Integration Joint Board Audit Committee agreed to note the work undertaken relating to the 2023/24 Internal Audit Plan.

7. INTERNAL AUDIT REPORT – CHARGING FOR SERVICES PROCESS - FOLLOW UP (AN06/24)

There was submitted Report No IJB 23/24 by the Chief Finance Officer, updating members on the output of the follow-up Internal Audit Report regarding the Charging for Services Process.

Jocelyn Lyall, Chief Internal Auditor gave a brief overview of the Report and provided substantial assurances that the recommendations from the original Audit had been progressed and confirmed that the Report was positive. She also provided an update in terms of the improvement plan, where it was also noted that 11 of the original 16 actions, were now complete.

The Chief Finance Officer noted that the IJB were looking at issues associated with the IT systems supporting charging processes and that this was something that the IJB may see in future meetings.

The Integration Joint Board Audit Committee agreed to note the Report, acknowledged the progress being made and, thereafter, agreed to continue to monitor the actions that resulted from the original Report AN05/21.

8. REVIEW OF THE ROLE OF CHIEF FINANCE OFFICER 2023/24

With reference to Article 11 of the minute of meeting of this Committee of 26 April 2023, there was submitted Report No IJB 24/24 by the Chief Finance Officer briefing members regarding the outcomes of the 2023/24 self-assessment of the role of the Chief Finance Officer within Angus IJB against the principles set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) "The Role of the Chief Finance Officer in Local Government".

Appendix 1 of the Report outlined the Angus IJB – Statement on the Role of the Chief Financial Officer – Checklist at April 2024.

The Integration Joint Board Audit Committee agreed: -

- (i) to note the content of the 2023/24 high-level self-assessment of the role of the Chief Finance Officer (CFO) in Angus IJB;
- (ii) to note that the IJB was generally compliant with the principles set out in the Review; and
- (iii) to note that every 2 years (i.e. for 2024/25) a more in-depth assessments would be undertaken including an element of independent involvement in any assessment and that this should be considered as part of the planning for the 2024/25 Internal Audit plan.

9. 2022/23 EXTERNAL ANNUAL AUDIT REPORT- PROGRESS REPORT

With reference to Article 10 of the minute of meeting of this Committee of 13 December 2023, there was submitted Report No IJB 25/24 by the Chief Finance Officer setting out progress towards completion of the External Auditor's 2022/23 Annual Audit Report Action Plan.

Appendix 1 to the Report provided an updated Action Plan on Financial Sustainability which outlined the completed status.

Pauline Gillen, Audit Scotland provided a brief update on the progress made.

The Integration Joint Board Audit Committee noted the External Annual Audit Report Action Plan and that the IJB's responses within the Action Plan were deemed complete.

10. 2023/24 EXTERNAL AUDIT ANNUAL AUDIT PLAN

With reference to Article 8 of the minute of meeting of this Committee of 26 April 2023, there was submitted Report No IJB 26/24 by the Chief Finance Officer which provided information regarding the 2023/24 External Audit Annual Audit Plan.

The Report indicated that Angus IJB's External Auditor had now produced an Annual Audit Plan for 2023/24 which was attached as Appendix 1 to the Report, for consideration and noting.

Pauline Gillen, Audit Scotland, provided a brief update and advised that Angus Council was a priority Audit, and that a result of that meant that the IJB could not be signed off in line with the previously timetabled date due to resources. A reassurance was provided to the Committee that both audits were worked on concurrently, therefore the majority of the work would be completed by the original proposed date.

In response to Councillor Meechan question regarding supplementary fees, the Chief Finance Officer provided an update.

Thereafter, the Integration Joint Board Audit Committee agreed:-

- (i) to note the External Audit Annual Audit Plan 2023/24 within Appendix 1 attached to the Report;
- (ii) to approve the proposed audit fee of £33,360 and devolved authority for approval of any reasonable supplementary fees to the Chief Finance Officer; and
- (iii) to note the potential uncertainty about the timing of reporting arrangements and the need for a possible additional or re-arranged Audit Committee meeting to deal with the review of final accounts and External Audit outputs and potential holding dates of 2 October 2024 and 30 October 2024 were also noted.

11. AUDIT COMMITTEE - ANNUAL WORK PLAN 2024/25

With reference to Article 10 of the minute of meeting of this Committee of 26 April 2023, there was submitted Report No IJB 27/24 by the Chief Finance Officer which updated members in terms of the Integration Joint Board (IJB) Audit Committee's proposed Annual Work Plan for 2024/25.

The Report indicated that there was a pattern of activity within this Committee that reflected the agreed Terms of Reference. Appendix 1 to the Report summarised the Audit Committee's Annual Work Plan for 2024/25 and acted as a guide to future business.

The Report indicated that for 2024/25, there were some general points to note which included a development session planned for 25 October 2024.

It was proposed that the October 2025 development session could be a joint Audit Committee and IJB development session considering the "NHS Scotland – Blueprint for Good Governance", noting that there would be specific development time for Audit Committee members and business.

The Integration Joint Board Audit Committee agreed the IJB Audit Committee Annual Work Plan.

12. DATE OF NEXT MEETING

The Committee noted that the next hybrid meeting of the Angus Integration Joint Board Audit Committee would be held on Wednesday 26 June 2024 at 11.30am in the Town and County Hall, Forfar.