



AGENDA ITEM 3(e)

ANGUS INTEGRATION JOINT BOARD

26 JUNE 2024

CHAIR'S ASSURANCE REPORT, AUDIT COMMITTEE

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

Introduction

This report provides assurance from the Chair of Angus IJB Audit Committee. This report is now using a standard format which can be reviewed in due course. After Audit Committee meetings, this report will be submitted to each AIJB meeting with appropriate minutes of meetings as appendices.

The report is intended to provide high-level assurance to AIJB around the function of the Audit Committee and the delivery of the Audit Committee's objective and remit.

The Audit Committee last met on 24 April 2024, the draft minute from this meeting is attached at appendix 1 and will be reviewed by Audit Committee members at the next meeting of the Audit Committee (26 June 2024). It is important to note that draft minutes are included to ensure that the IJB is sighted on Audit Committee business in a timely manner.

1 PERFORMANCE AGAINST WORK PLAN

The Audit Committee has an approved Annual Workplan. (See report 27/24, https://www.angus.gov.uk/media/agenda_item_no_11_report_no_ijb_2724_audit_committee_annual_work_plan_202425_pdf)

At the April Committee the following was discussed: -

- Regular Business – Minutes of meetings, Action points and Governance Actions Plan.
- Internal Audit Issues – Internal Audit Plan Progress report, Internal Audit report regarding the Charging for Services Process and Internal Audit Follow up Actions.
- Governance Issues – Appointment of a Vice Chair, Review of the role of the Chief Finance Officer, External Annual Audit – 2022/23 Progress Report and the 2023/24 External Audit Annual Audit plan.

All reports are available at: -

https://www.angus.gov.uk/angus_health_and_social_care_integration_joint_board_audit_committee_24_april_2024

2 UPDATE ON RISKS

The scrutiny and management of the IJB's strategic risks is devolved to Angus HSCP Clinical, Care and Professional Governance Forum, chaired by Angus HSCP's Associate Medical Director / Clinical Director. Monitoring of risk performance is undertaken on a regular basis with an overview provided to Angus HSCP Executive Management Team and a Risk Management update being provided twice-yearly to the Audit Committee. There are no strategic risks devolved to the Audit Committee.

Beyond IJB strategic risks, the Audit Committee does, through regular reports, monitor progress with addressing a series of outstanding Governance Actions and Internal Audit Follow Up issues. The IJB did see an increase in unresolved governance issues during COVID. It is the general expectation that these will now be increasingly addressed. It has previously been agreed that key outstanding governance issues, as monitored by the Audit Committee, will be shared with the IJB via regular Finance reports. At the April 2024 IJB meeting progress with the following Governance issues were highlighted: -

- Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside.
- Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs.
- Review of information Governance Strategy.

3 DELEGATED DECISIONS TAKEN BY THE COMMITTEE

At its last meeting, the Audit Committee made the following key decisions:

- 1) **Appointment of Vice Chair** – Approved the appointment of Chris Boyle as Vice Chair with the caveat that there will be no expectation for him to step into the role of Chair if Andrew Jack were to vacate the role.
- 2) **External Audit Annual Audit Plan** – Approved the External Audit Annual Audit Plan for 2023/24 proposed audit fee of £33,360 and devolved authority for approval of any reasonable supplementary fees to the Chief Finance Officer.
- 3) **Annual Workplan** – An Annual Workplan was approved including a planned development session in October 2024.

4 ANY OTHER MAJOR ISSUES TO HIGHLIGHT TO THE IJB

The April 2024 IJB Audit Committee was the first time for both Nicky Worrall and Kirsty Lee attending as IJB Audit Committee members. The Audit Committee continues to have one vacancy and a replacement will be sought at an upcoming IJB meeting.

5 HORIZON SCANNING

The IJB's Audit Committee acknowledged the potential uncertainty around the timing of year-end Annual Accounts reporting arrangements and the need for a possible additional or re-arranged Audit Committee meeting to deal with the reviewing of the final accounts and External Audit outputs. Potential holding dates have been noted in October 2024.

The Audit Committee meetings of June and August 2024 will consider issues relating to the IJB's financial year end processes and the consideration and approval of the IJB's Annual Accounts reflecting outputs from the IJB's Internal Auditors and then the IJB's External Auditors.

Andrew Jack, Chair, Angus IJB Audit Committee.

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Appendix 1 Draft Minute of Audit Committee 24 April 2024