

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 28 August 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
HAYLEY MEARNS, Third Sector Representative
Councillor GEORGE MEECHAN, Angus Council

Advisory Officers

JILLIAN GALLOWAY, Chief Officer
ALEXANDER BERRY, Chief Finance Officer
FIONA KELLY, Legal, Governance and Change; Angus Council
JOCELYN LYALL, NHS Chief Internal Auditor

Also in Attendance

ANNE MARIE MACHAN, Regional Audit Manager

ANDREW JACK, in the Chair

1. APOLOGIES

An apology for absence was intimated on behalf of Nicky Worrall, Independent Sector Representative.

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 26 June 2024 was approved as a correct record.

At this point in the meeting, Hayley Mearns, Third Sector Representative joined the meeting.

(b) Audit Committee Action Points

Alexander Berry, Chief Finance Officer provided a brief overview of the action log, thereafter, Jillian Galloway, Chief Officer, clarified that a report regarding lead Partner Services in term of Governance would be submitted to the IJB in October 2024.

The Committee agreed to note the action log of 26 June 2024.

4. 2024-25 INTERNAL AUDIT PLAN – PROGRESS REPORT

With reference to Article 4 of the minute of meeting of this Committee of 26 June 2024, there was submitted Report No IJB 41/24 by the Chief Internal Auditor updating members on the progress of the 2024/2025 Internal Audit Plan, including internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Angus IJB, for information.

Appendix 1 to the Report set out the progress on the non-discretionary elements of the 2024/25 Internal Audit Plan and it was highlighted that there had been an adjustment to the planning cycle and that the 2024/2025 Plan now included the 2024/25 Annual Internal Audit Report, as well as other planned outputs.

The Chief Internal Auditor advised that since the last Audit Committee, 2024/2025 planning work had been completed and work on Audit management would continue throughout the year. The final Annual Internal Audit Report for 2023/2024 with management responses had now been finalised and were presented as a separate item.

The Audit Committee noted the work undertaken relating to the 2024/25 Internal Audit Plan.

5. INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS

With reference to Article 5 of the minute of meeting of this Committee of 26 June 2024, it was reported that for a number of operational reasons, including, staff turnover and also reflecting recent intentions to adjust status categories, it had been agreed to defer this item to the next Audit Committee meeting which was currently expected to be held in October 2024.

The Integration Joint Board Audit Committee noted the position.

6. 2023/24 ANNUAL INTERNAL AUDIT REPORT

With reference to Article 7 of the minute of meeting of this Committee of 26 June 2024, there was submitted Report No IJB 42/24 by the Chief Finance Officer presenting the Annual Internal Audit Report as produced by Angus IJB's Internal Auditors including the final outcome of the Internal Audit Internal Control Evaluation exercise undertaken as part of the 2023/24 Internal Audit Plan.

Appendix 1 to the Report outlined the Angus Integration Joint Board's Finalised 2023/24 Annual Internal Audit Report. The Report included the output of the Internal Control Evaluation exercise undertaken for 2023/24.

As noted in June 2024, the environment in which the IJB sought to progress governance improvements continued to be a challenge. This was reflective of the complexities the IJB was managing (e.g. resource challenges – financial and workforce) and the complex operating environment of the IJB – noting the close relationship with both Angus Council and NHS Tayside. These factors did impact on progress with governance improvements, and this was evident in reporting to the Audit Committee. While the IJB was committed to ensuring the resources to address governance improvement were in place, there was also ongoing capacity constraints across the wider system and this could impact on the ability to make some governance improvements.

The Chief Officer gave members a level of assurance that whistleblowing was reported on a quarterly basis to NHS, Staff Governance Committee and the Tayside Board, while acknowledging the requirement of IJB to be sighted on this.

The Integration Joint Board Audit Committee agreed: -

- (i) to accept the finalised Report and associated appendix;
- (ii) to approve the management responses to the Action Points highlighted in the Report; and
- (iii) to note that all responses to action points would be followed up as part of the IJB's Internal Audit Follow Up processes and reported back to the IJB in future meetings.

7. 2023/24 ANGUS INTEGRATION JOINT BOARD – ASSURANCES RECEIVED FROM PARTNERS

With reference to Article 9 of the minute of meeting of this Committee of 23 August 2023, there was submitted Report No IJB 43/24 by the Chief Finance Officer providing an update on assurances received from partner organisations.

The Report indicated that in compiling the Integration Joint Board's Annual Governance Statement, reference was made to the receipt of assurances from NHS Tayside, Angus Council, Dundee IJB and Perth and Kinross IJB regarding their governance arrangements, noting that Angus IJB was reliant on these organisations to deliver the IJB's overall aims and objectives.

Appendix 1 of the Report detailed the assurances provided by Angus Council for the year to 31 March 2024.

The Chief Finance Officer confirmed that Angus Council's Scrutiny and Audit Committee at their meeting on 27 August 2024 had approved Report No 233/24 that confirmed assurance had been provided by Angus Council for the period to 31 March 2024.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the position regarding confirmation of receipt of assurance from Angus Council;
- (ii) to note the content of NHS Tayside's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within NHS Tayside;
- (iii) to note the content of Perth and Kinross IJB's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Perth and Kinross IJB;
- (iv) to note the content of Dundee IJB Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Dundee IJB; and;
- (v) to note the status of assurances received were consistent with the contents of the IJB's Governance Statement in the audited Annual Accounts.

8. ANNUAL INTERNAL AUDIT PLAN 2024/25

With reference to Article 4 of the minute of meeting of this Committee of 23 August 2023, there was submitted Report No IJB 44/24 by the Chief Internal Auditor seeking approval of the Annual Internal Plan for Angus Integration Joint Board for 2024/25.

The Report indicated that the Internal Audit Plan described how the available resources would be utilised during the year, and noting, those resources to deliver the plan, would be provided by NHS Tayside and Angus Council Internal Audit Service.

Together, the Internal Control Evaluation audit work and the Annual Internal Audit Report 2024/25 would provide assurance on the overall systems of internal control, incorporating the findings of any full review undertaken during the year. The allocation of days for completing the Annual Internal Audit Report were traditionally included in the plan for the following year.

A total of 40 days had been included in the 2024/25 Internal Audit Plan.

The Internal Auditor provided a brief overview and highlighted the key areas of the Report. In discussion, the Chief Finance Officer noted the reduced number of days for discretionary audits available in 2024/25 compared to previous years and the potential implications of this and also noted that other potentially desirable audits would need to be deferred for consideration until 2025/26.

The Integration Joint Board Audit Committee agreed: -

- (i) to approve the Internal Audit Plan for 2024/25;

- (ii) to request that Angus IJB's Internal Auditors proceed with the implementation of the approved Internal Audit Plan and report back to the IJB Audit Committee regarding progress of that plan; and
- (iii) to approve the Internal Audit Charter.

9. 2023/24 ANNUAL ACCOUNTS

Members noted that the Chief Finance Officer and Partnership Finance Manager remained in discussions with the IJB's External Auditors regarding addressing any issues resulting from the External Audit process and in terms of clarifying future timelines. The current expectation was that the IJB's 2023/24 Annual Accounts would be ready for consideration by the Audit Committee during October 2024.

The Integration Joint Board Audit Committee noted the position.

10. 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 18 December 2024 at 11.30am in the Town and County Hall, Forfar.