



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 18 DECEMBER 2024  
GOVERNANCE DOCUMENT UPDATE  
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present a report setting out the status of a series of documents that underpin the governance of the IJB.

**1. RECOMMENDATION**

It is recommended that the Angus IJB Audit Committee consider this update report, note the documentation that needs to be progressed and note that similar annual updates will continue to be included in the Audit Committee's annual workplan.

**2. BACKGROUND AND CURRENT POSITION**

Following previous Internal Audit recommendations and discussion within the IJB's Audit Committee (see report 21/22), it has been agreed to provide an annual update to the Audit Committee setting out the status and plans for the IJB's main governance documentation. This issue is now included in the Audit Committee's Annual Workplan. The last similar report was report 92/23 (December 2023 Audit Committee).

The original Internal Audit recommendation highlighted the need to ensure formal governance documentation for the IJB does reflect the current arrangements. It also highlighted the need to ensure these documents were in the public domain as this would enhance the enhance the overall openness and transparency of Angus IJB.

Key points to note include:-

- The IJB's Directions Policy is subject to review in a separate report to the December 2024 IJB Audit Committee.
- The IJB last formally approved an IJB Scheme of Delegation in March 2016, prior to the IJB "going live" in April 2016. The document has not been reviewed since then. There is an intention to review this document in early 2025.
- The IJB's Risk Management Strategy was developed as part of Tayside-wide discussions. A group has recently reconvened with an expectation that IJB Risk Management Strategies will be reviewed in 2025.

Separate to reviewing the IJB's Scheme of Delegation, the HSCP is reviewing the Scheme of Delegation for Adult Social Care operationally delivered through Angus Council structures.

**3. PROPOSALS**

The Audit Committee requires to consider this update report, note the documentation that needs to be progressed and note that future annual updates will be included in the Audit Committee's annual workplan.

**4. EQUALITY IMPACT ASSESSMENT, CHILDREN'S RIGHTS AND FAIRER SCOTLAND DUTY**

Due to the content of this report, an Equalities Impact Assessment is not required.

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List of Appendices:

Appendix 1 – Angus IJB Governance Document Status Update

Governance Document	Owner	Maintained by	Last Update	Publicly Accessible	Next Steps	Planned Update
Integration Scheme	NHS Tayside & Angus Council	NHS Tayside & Angus Council	June 2022	<a href="https://www.angushscp.scot/wp-content/uploads/2022/11/Angus-Revised-Integration-Scheme-2022.pdf">https://www.angushscp.scot/wp-content/uploads/2022/11/Angus-Revised-Integration-Scheme-2022.pdf</a>	The IJB has no plans of its own to propose a review of the Integration Scheme. However, the IJB's partner organisations (Angus Council and NHS Tayside) may choose to do this in response to specific issues or as part of a broader review.	At 5 years (i.e. 2027).
Standing Orders	IJB	Legal Advisor	August 2022 (IJB 50/22)	<a href="#">AIJB Standing-Orders-Approved-24-August-2022</a>	Next full review expected in early 2025 and potentially annually thereafter.	By June 2025
Standing Orders – Audit Committee	IJB	Chief Finance Officer	August 2022 (IJB 50/22)	<a href="#">AIJB Standing-Orders-Approved-24-August-2022</a>	Reviewed annually by Audit Committee. Note – Reviewed by Audit Committee (Oct./Dec. 2023) with agreed recommendations for future adoption. The 2024/25 review will happen around the Audit Committee Development Session scheduled for February 2025.	By June 2025
Code of Conduct (Part of Standing Orders)	IJB	Legal Advisor	August 2022 (IJB 50/22)	<a href="#">AIJB Standing-Orders-Approved-24-August-2022 (Section 7)</a>	No plans to separately review	2025
Financial Regulations	Chief Finance Officer	Chief Finance Officer	April 2023 (Audit 23/23)	<a href="#">Angus-IJB-Financial-Regulations-Update-April-2023</a>	To be reviewed by April 2025. Note – Authority devolved to the Audit Committee to approve changes to the IJB's Financial Regulations granted from April 2023 (IJB 27/23).	April 2025
Reserves Policy	Chief Finance Officer	Chief Finance Officer	June 2023 (Audit 51/23)	<a href="#">Angus-IJB-Reserves-Policy-Approved-June-2023</a>	To be reviewed by December 2026.	December 2026
Equalities Mainstreaming Report	IJB	Head of Service (EMcL)	August 2024	<a href="#">Angus HSCP Equalities Mainstreaming Report 2024</a>	To be reviewed annually.	August 2025
Risk Management Strategy	IJB	Chief Officer	April 2021 (IJB 6/21)	<a href="#">Angus IJB - April 2021 Report 06/21</a>	Strategy originally agreed via Tayside working group. That group has recently reconvened and plans to look at updating IJB Risk Management Strategies during 2025. This will reference future review dates.	2025

Risk Appetite	IJB	Chief Officer	Oct. 2024 (IJB 69/24)	<a href="#">Angus IJB Risk Appetite 2024</a>	To be reviewed every two years.	October 2026
Register of Interests	IJB	Democratic Services	July 2024	<a href="https://www.angus.gov.uk/directories/document_category/angus_integration_joint_board_summary_of_members_interests">https://www.angus.gov.uk/directories/document_category/angus_integration_joint_board_summary_of_members_interests</a>	Updated bi-annually	January 2025
Annual Internal Audit Plan	Audit Committee	Chief Finance Officer / Chief Internal Auditor	August 2024 (Audit 44/24)	<a href="#">Angus IJB Annual Internal Audit Plan</a>	Updated annually.	August 2025
Internal Audit – Audit Charter	Audit Committee	Chief Finance Officer / Chief Internal Auditor	August 2024 (Audit 44/24)	<a href="#">Angus IJB Annual Internal Audit Plan (Appendix 1)</a>	Updated annually	August 2025
Directions Policy	IJB	Chief Officer	April 2023 (IJB 26/23)	<a href="#">Angus IJB - April 2023 - report 26/23</a>	Under review via IJB Audit Committee – December 2024	December 2024
Scheme of Delegation (IJB)	IJB	TBC	March 2016	N/A – This document is subject to impending review.	Document to be reviewed in 2025.	2025