

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 18 December 2024 at 11.30am.

Present: Members of Audit Committee

ANDREW JACK, Service User Representative
CHRIS BOYLE, Staff Representative, Angus Council
KIRSTY LEE, Chief Social Work Officer
SAM RIDDELL, Non-Executive Board Member, NHS Tayside

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

ANDREW JACK, in the Chair

1. APOLOGIES

Apologies for absence were intimated on behalf of Hayley Mearns, Third Sector Representative and Christopher Schofield, Third Sector Representative.

2. DECLARATIONS OF INTEREST & STATEMENTS OF TRANSPARENCY

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

3. MINUTES INCLUDING ACTION LOG

(a) Previous Meetings

The minutes of meetings of this Committee of 28 August 2024 and 30 October 2024 were approved as correct records.

(b) Audit Committee Action Points

Alexander Berry, Chief Finance Officer provided a brief overview of the action log, and indicated that the Angus IJB Scheme of Delegation would be updated early 2025. Kirsty Lee asked questions regards the timescale for the Adult Services Operational Scheme of Delegation and who would be leading this to allow Children Services to link into this work. It was confirmed that John Cooper was the lead officer and he would provide an update at a future date.

The Integration Joint Board Audit Committee agreed to note the update provided in relation to the action log of 30 October 2024.

4. IJB AUDIT COMMITTEE WORKING ARRANGEMENTS

With reference to Article 4 of the minute of meeting of this Committee of 13 December 2023, there was submitted Report No IJB 88/24 by the Chief Finance Officer providing an update regarding a number of the working arrangements of the IJB' s Audit Committee.

The Report provided details related to the re-appointments and an annual review of the constitutional arrangements for the IJB Audit Committee.

Alexander Berry, Chief Finance Officer provided a brief summary of the Report, noting that there was a vacancy following Councillor George Meechan stepping down from the IJB Audit Committee.

The Committee's annual work plan included an annual re-appointment of the chair and vice chair roles with an annual review of the constitutional arrangements for the IJB Audit Committee. It was noted that the Development Session for 2024 had been deferred to February 2025.

Chris Boyle, Vice Chair confirmed that he had no objection to remaining Vice Chair for the period stated within the Report.

Andrew Jack, Chair confirmed that he also had no objection to remaining the Chair for the period stated within the Report but did state at the end of the period he would be looking to step down in the interests of integrity, composition of the Committee and to ensure some change.

The Integration Joint Board Audit Committee agreed: -

- (i) to re-appoint Andrew Jack to the role of Chair of the IJB's Audit Committee;
- (ii) to re-appoint Chris Boyle to the role of Vice Chair of the IJB's Audit Committee;
- (iii) to consider the Audit Committee's constitutional arrangements and supported recommendations updating those arrangements including the suggested wording regarding Financial Regulations and Reserves Policy; and
- (iv) to note that the IJB's Audit Committee Annual Development session would be held on 26 February 2025 at 11am, before the IJB meeting of the same day.

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

With reference to Article 3 of the minute of special meeting of this Committee of 30 October 2024, there was submitted Report No IJB 89/24 by the Chief Finance Officer updating the Board regarding the IJB's progress in meeting the recommendations of the Internal Audit Reports and the Governance Actions Plan.

The Chief Finance Officer provided a brief overview, highlighted the key items within the Report, along with noting that the colour keys within the spreadsheet had changed along with a progress tracker now being included in reporting. Section 3.2 of the Report detailed 5 items now described as completed which had been reviewed in line with the new Internal Audit Process, which required approval from the Executive Management team.

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

6. 2024/25 INTERNAL AUDIT PLAN – PROGRESS REPORT

With reference to Article 4 of the minute of meeting of this Committee of 28 August 2024, there was submitted Report No IJB 90/24 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 report and an update was given to members. Alexander Berry, Chief Finance Officer, provided members with an update with regards to the planned Lead Partner Audit noting 14 days had been set for this audit. Following discussions with the Chief Internal Auditor, the Chief Finance Officer described a proposal around reattributing some of the days from this Audit to support an advisory Internal Audit which would assist with outstanding Home Care Contract Monitoring improvements noting the independent

advice would support future planning and movement. This verbal proposal was supported by the Chief Internal Auditor and the Board.

Since the last Audit Committee, three relevant NHS Tayside audit reports had been completed and finalised following agreement of management responses. The NHS Tayside internal Control Valuation Report was currently being finalised and would be brought to the Board following consideration from the NHS Tayside Audit and Risk Committee in January.

The Report provided members with a link to the full report and the Report itself provided a summary of this and a Financial Sustainability audit for NHS Tayside.

Following discussions and questions, the Integrated Joint Board Audit Committee agreed:

- (i) to note the work undertaken relating to the 2024/25 Internal Audit Plan; and
- (ii) to devolve authority to the Chair of the IJB Audit Committee, Chief Officer, Chief Finance Officer and Chief Internal Auditor to adjust the Internal Audit Plan 2024/25 plan for 2024/25 particularly with regards to the 14 days set aside for the Lead Partner Services Audit with a view to developing an advisory Audit regarding outstanding Internal Audit Action follow up points. It was agreed any updated plan would be shared with the Integrated Joint Board Audit Committee.

7. RISK & RESILIENCE MID-YEAR PLAN

With reference to Article 8 of the minute of meeting of this Committee of 26 June 2024, there was submitted Report No IJB 91/24 by the Chief Officer providing members with the mid-year Report to the Integration Joint Board on the risk and resilience activity within the Partnership from April 2024 – December 2024.

The Report indicated that the Angus IJB Strategic Risk Profile outlined in Appendix 1 to the Report was maintained, updated and reported in line with the IJB's Risk Management Strategy, which was due to be updated by the Tayside Risk Management Group in 2025. Section 3 of the Report detailed an update in relation to the highest risks, reduced risks and the newly identified risks.

It was noted that from reviewing reports to IJB and IJB Audit Committee it was now apparent that there were some overlaps and this would be reviewed with the aim to streamline and make Reporting as efficient as possible. 5 Risks for the past 6 month period were red and were currently under review by NHS Tayside. Since the last reporting period, it was noted that with regards to Unmet Needs, this risk score had changed from a risk score of 9 to 16. Some risks were noted not to have a level of assurance attached to them but this would not be the case moving forward.

Following questions, the Integrated Joint Board Audit Committee agreed: -

- (i) having reviewed, to note the contents of the Report;
- (ii) to acknowledge the progress that had been made in relation to resilience planning;
- (iii) to acknowledge the approval of Angus IJB's Risk Appetite on 30 October 2024; and
- (iv) to note a reasonable level of assurance with regards to Risk Management systems and processes within Angus Health and Social Care Partnership.

8. DIRECTIONS UPDATE

With reference to Article 9 of the minute of meeting of this Committee of 26 June 2024, there was submitted Report No IJB 92/24 by the Chief Finance Officer providing an update on Directions issued by the IJB following the report issued to this Committee in June 2024. Following a review of the Directions Policy, the Report also proposed a revision of the Directions Policy for submitting to the IJB in February 2025.

Appendix 1 to the Report outlined a summary of the live Directions issued by the IJB within the reporting period of May 2024 to October 2024 and the current position or status of each of the Directions were listed within the appendix, using colour coding to show the current status.

It was noted that the IJB had not issued any new Directions in the last 12 months and this was discussed between members with the Chief Officer advising the Board of a proposed development session which was to be run with regards to the Roles and Responsibilities of members and when directions should be considered.

The Integration Joint Board Audit Committee agreed: -

- (i) having reviewed, to note the status of the current Directions issued by Angus IJB;
- (ii) having reviewed, to note the Directions Policy and Procedure and recommend to the Integrated Joint Board that a review date of the policy be included and that future policy reviews be undertaken by the Integrated Joint Board Audit Committee;
- (iii) that the Directions Policy would be revised and such that where an existing Direction was still valid and remained within the Direction Log, that Authors of the IJB Reports related to the Direction must provide an update regarding the status of the previous Direction in reports to the IJB; and
- (iv) to request a further update be prepared to the Integration Joint Board Audit Committee in June 2025.

9. 2023/24 EXTERNAL ANNUAL AUDIT – PROGRESS REPORT

With reference to Article 5 of the minute of Special meeting of this Committee of 30 October 2024, there was submitted Report No IJB 93/24 by the Chief Finance Officer presenting progress towards completion of the External Auditor's 2023/2024 Annual Audit Report Action Plan.

The IJB's External Auditor's 2023/24 Annual Audit report of 30 October 2024 had one specific recommendation made with a corresponding action agreed by the IJB's management. Appendix 1 of the Report provided members with an update on the progress of this action. The Board were informed that the matter remained a work in progress and it would be brought forward in an update to the Audit Committee in April 2025.

The IJB had committed to changing a process related to income assignment at the interface of Angus Council and IJB accounts. This was with a view to ensuring issues that had arisen in 2023/24 did not re-occur. Progress of this action was set out in the table within Appendix 1 of the Report.

Following questions the Integrated Joint Board Audit Committee agreed:

- (i) to note the External Annual Audit Report Action Plan; and
- (ii) to note that a further update would be brought forward to the Angus Integrated Joint Board Audit Committee Meeting in April 2025.

10. GOVERNANCE DOCUMENT UPDATE

With reference to Article 5 of the minute of meeting of this Committee of 24 April 2024, there was submitted Report No IJB 94/24 by the Chief Finance Officer presenting a report setting out the status of a series of documents that underpin the governance of the IJB.

The Report provided members with key points and review dates which included the IJB's Direction Policy, the IJB Scheme of Delegation and the IJB Risk Management Strategy.

The Integrated Joint Board Audit Committee agreed to note the updated report and the documentation that needed to be progressed and that similar annual updates would continue to be included within the Audit Committee's Annual Workplan.

11. 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 30 April 2025 at 11.30am in the Town and County Hall, Forfar.