



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2020

AUDIT COMMITTEE – ANNUAL WORK PLAN 2020/21

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update the Committee members of the Audit Committee's Annual Work Plan for 2020/21.

1.0 RECOMMENDATION

It is recommended that the Audit Committee note the Audit Committee Annual Work Plan.

2.0 BACKGROUND

As members will be aware, there is a pattern of activity within the Audit Committee reflecting the agreed Terms of Reference for the Committee. This covers issues associated with the likes of approval of Annual Accounts and work associated with Internal and External Audits. There is other Audit Committee business around these issues. Appendix 1 summarised the Audit Committee's Annual Work Plan and acts as a guide to future business.

For 2020/21 only, there has been some disruption to timescales due to COVID-19 responses. This includes the cancellation of the April 2020 Audit Committee and the knock-on effect of that and a delay in certain reports as follows: -

- Audit Committee Annual Work Plan –Deferred from April 2020 to June 2020.
- Internal Audit – Annual Plan – Agreed with Internal Auditors, deferred from June 2020 to August 2020. This will allow a more relevant risk-assessed and COVID-19 reflective Annual Work Plan to be agreed.
- Review of Role of CFO - Deferred from April 2020 to June 2020 (and shortened review only in June 2020).
- Annual Review of CCPG (Clinical Care and Professional Governance) – A new formal item on Work Plan, originally intended for June 2020, deferred to August 2020.
- Annual Review of Risk Management – A new formal item on Work Plan, originally intended for June 2020, deferred to August 2020.

While the above is not ideal it is attributable to the local COVID-19 response and the impact that has had on workflow and working arrangements and is hopefully deemed to be both understandable and acceptable.

3.0 CONCLUSIONS

It is recommended that the Integration Joint Board Audit Committee note the Audit Committee Annual Work Plan.

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DATE: June 2020

List of Appendices: Appendix 1: Angus IJB Audit Committee Annual Work Plan

Appendix 1: Angus IJB Audit Committee Annual Work Plan

Angus IJB Audit Committee	Annual Work plan	2020/21					
		Apr-20 (Cancelled)	Jun-20	Aug-20	Oct-20	Dec-20	Comments
Agenda Issues	Detail						
Work plan	Confirm Work plan	✗	✓				Routinely April, deferred to June
Regular Business	Minutes of Previous	✗	✓	✓		✓	Standing item
	Action Point Update	✗	✓	✓		✓	Standing item
Internal Audit	Follow Up Actions	✗	✓	✓		✓	
	Annual Plan (Upcoming Year)		✗	✓			Routinely June, deferred to August
	Annual Plan Update (Current/Previous Year)	✗	✓	✓		✓	Standing item with relevant updates
	Review Assignments	✗	✓	✓		✓	Standing item with relevant updates
Governance Issues	Review of Role of CFO	✗	✓				Routinely April, deferred to June
	Review & Approve Terms of Reference				✓	✓	Annual Review (inc. Standing Orders etc.)
	External Audit - Previous Year Progress report					✓	By end of December each year
	Annual Review of CCPG		✗	✓			Planned June, deferred to August
	Annual Review of Risk Management		✗	✓			Planned June, deferred to August
Annual Accounts	Review External Auditors Annual Plan					✓	Completed December for following year
	Annual Internal Audit report		✓				By end of June each year
	Draft Governance Statement		✓				By end of June each year
	Review Unaudited Accounts		✓				By end of June each year
	Review Assurances from Partners			✓			Dependent on Partners
	Review External Auditors Report			✓			By end of August each year
	Review Audited Accounts			✓			By end of August each year
External Information	Relevant NHST and AC Audit Reports	✗	✓	✓		✓	Standing item with relevant updates
	Relevant External Reports (e.g. Audit Scotland)	✗	✓	✓		✓	Standing item with relevant updates
Development	Annual Development Session				✓		