

MINUTE of MEETING of the **ANGUS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held remotely on Wednesday 9 December 2020 at 12 noon.

**Present: Members of Audit Committee**

Councillor JULIE BELL, Angus Council  
PETER BURKE, Carers Representative  
ANDREW JACK, Service User Representative  
KATHRYN LINDSAY, Chief Social Work Officer  
GRAEME MARTIN, Non-Executive Board Member, NHS Tayside  
CHRIS BOYLE, Staff Representative

**Advisory Officers**

ALEXANDER BERRY, Chief Finance Officer  
GAIL SMITH, Interim Chief Officer  
DAVID THOMPSON, Manager, Legal Team 1, Legal and Democratic Services, Angus Council

**Also in Attendance**

RACHEL BROWNE, Senior Audit Manager, Audit Scotland  
GILLIAN WOOLMAN, Audit Director, Audit Scotland  
TONY GASKIN, Chief Internal Auditor, Fife, Tayside and Forth Valley Audit and Management Services (FTF)

**Observers**

JANE MOUG, Partnership Finance Manager  
SHEILA McGRADY, Team Leader, Services Support Team  
EMMA SYMON, Trainee Auditor Audit Scotland  
Councillor LOIS SPEED, Angus Council

Councillor Julie Bell, in the Chair.

At the start of the Meeting, the Chair welcomed Chris Boyle as a new staff representative member, to his first meeting of the Committee. She also extended her appreciation and thanks to all for their efforts in dealing with the consequences of the ongoing pandemic.

**1. APOLOGIES**

An apology for absence was intimated on behalf of Charlie Sinclair, Associate Nurse Director, NHS Tayside.

**2. DECLARATIONS OF INTEREST**

Councillor Bell advised that in her capacity as a Non-Executive Director of Public Health Scotland, she had a standing declaration of interest and specific exclusion, and would take part in any discussion or vote.

**3. MINUTES INCLUDING ACTION POINTS**

**(a) Previous Meeting**

The minute of the previous meeting of 26 August 2020 was submitted and approved as a correct record.

**(b) Audit Committee Action Points**

There was submitted the Action Points Update arising from the previous meeting of this Committee.

With reference to Article 3 of the minute of previous meeting of this Committee, the Carer's Representative again highlighted the delay in completion of the action on induction dating from 26 June 2019.

Councillor Bell noted that the planned Development Day due in October had had to be postponed and would be rescheduled; it was hoped that it would now take place during January or February 2021.

The Chair highlighted the ongoing impact of Covid-19 across both actions and operational areas.

The Audit Committee agreed to note the Action Points Update.

**4. 2019/20 AND 2020/21 INTERNAL AUDIT PLANS – PROGRESS REPORT**

With reference to Article 6 of the minute of meeting of this Committee of 24 June 2020, there was submitted Report No IJB 72/20 by the Chief Internal Auditor briefing members on work towards the completion of the 2019/20 Internal Audit Plan and work in progress relating to 2020/21.

The Chief Internal Auditor provided an overview of the Report, and advised that with reference to Appendix 1 – Internal Audit progress Report, he had, following the useful discussion on the draft version at the previous meeting, taken on board the helpful comments made by the Interim Chief Officer.

In response to a question from Service User Representative Andy Jack on commissioned services, the Chief Finance Officer explained that services were commissioned from third parties such as the independent or voluntary care sectors., The Audit Committee noted issues with regard to the planned audit of commissioned services and agreed to defer this audit from the 2020/12 audit planned and to redirect the audit resource to an advisory audit regarding Income Management.

The Integration Joint Board Audit Committee agreed to note the formal completion of the 2019/20 internal audit plan and the internal audit work undertaken relating to 2020/21.

**5. INTERNAL AUDIT REPORTS – FOLLOW-UP ACTIONS**

With reference to Article 8 of the minute of meeting of this Committee of 28 August 2019, there was submitted Report No IJB 73/20 by the Chief Finance Officer, updating the Committee on progress made in meeting recommendations from Internal Audit Reports.

Attached as Appendix 1 to the Report was a table of Follow-up Actions to the Angus Integration Joint Board Internal Audit Reports. The Chief Finance Officer advised that, while there was an improvement plan in place, it was proving difficult to work through all the necessary actions. In addition, a formal review of corporate support arrangements had still not been initiated and shortcomings therein had a detrimental impact on the IJB. The IJB had written to Angus Council to emphasise the importance of such support.

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

**6. GOVERNANCE ACTIONS PLAN**

With reference to Article 9 of the minute of meeting of this Committee of 24 June 2020, there was submitted Report No IJB 74/20 by the Chief Finance Officer providing a *Governance Actions Plan* to be the subject of ongoing review by the Audit Committee.

Sources of actions included Internal audit Reports, Annual External Audit Reports, along with the IJB's own Governance Statement which advised that a number of unresolved issues had now been outstanding for some time. The IJB's internal auditors had again reiterated the importance of the IJB understanding and resolving outstanding, complex governance issues. Tony Gaskin noted that the Strategic Plan would require to be reviewed in relation to Covid-19. The Chair was keen to see matters of good practice developed for the good of the people of Angus.

Graeme Martin suggested that while the Report detailed plenty of red boxes (denoting overdue actions with limited progress achieved) and green boxes (denoting completed actions), an indication of priority amongst the actions would be welcome, and indeed be more useful.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the attached Governance Actions Plan; and
- (ii) to request that an update regarding the Ministerial Strategic Group be brought back to the February 2021 meeting of the IJB.

## **7. 2019/20 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT**

With reference to Article 7 of the minute of meeting of this Committee of 26 August 2020, there was submitted Report No IJB 75/20 by the Chief Finance Officer setting out progress towards completion of the External Auditor's 2019/20 Annual Audit Report Action Plan.

In providing an update on progress with the remaining actions, Report 75/20 indicated that these actions were now largely completed or ongoing, it was not proposed to provide a further update to the Audit Committee. The Report also noted that "The IJB and its Partners would need to progress the recruitment of a permanent Chief Officer and any related interim roles.". This recruitment was still being progressed by Angus Council and NHS Tayside.

The Integration Joint Board Audit Committee agreed to note the position.

## **8. ANGUS ANNUAL RISK MANAGEMENT REPORT 2019/20**

With reference to Article 13 of the minute of meeting of this Committee of 26 August 2020, there was submitted Report No IJB 76/20 by the Interim Chief Officer in relation to Risk Management activities undertaken during 2019/2020.

The Report indicated that the Chief Officer was responsible for maintenance of a sound system of internal control and for reviewing the effectiveness of the risk management system within the Health and Care Partnership, reporting via an annual Governance Statement.

Tony Gaskin noted that the conclusion of the Report was that there were no concerns. The Internal Audit Report AN05/20 – Risk Management published in June 2019, categorised the risk management systems and processes within the Angus Health and Social Care Partnership and commended the IJB for its progress and the priority given to risk management, and also for the provision of an adequate risk management framework.

The Integration Joint Board Audit Committee agreed to note the contents of the Angus HSCP Annual Risk Management Report 2019/20, Appendix 1.

## **9. EXTERNAL REPORTS**

With reference to Article 10 of the minute of meeting of this Committee of 26 August 2020, there was submitted Report No IJB 77/20 by the Chief Finance Officer providing an update on external, often national, reports of interest to the Audit Committee. The Report provided details of, and electronic links to, eight reports produced by various public bodies.

The Chair commented that she found provision of these reports to be very helpful and thanked the Chief Finance Officer for bringing them to the attention of the Committee. The CFO advised that, with the agreement of the Committee, he would move to an alternative means of access to such reports for the Committee.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the publication of the reports as detailed in the paper; and
- (ii) that, subject to evaluation, to channel the information set out in Report 77/20 through alternative Microsoft Teams channels (MST) in future and to expand the issuing of this information to the whole IJB membership.

#### **10. EXTERNAL AUDIT ANNUAL AUDIT PLAN**

With reference to Article 14 of the minute of meeting of this Committee of 24 June 2020, Rachel Brown of Audit Scotland advised that COVID-19 had resulted in delays to audit processes, and the External Audit Annual Audit Plan, which under normal conditions, would have been presented to this Meeting was not yet complete, and would be submitted to the April Meeting.

It was also currently still intended to report on the Audit Accounts at the August meeting as before – although any change to this arrangement would also be notified to Members at the April meeting.

#### **11. DATE OF NEXT MEETING**

It was noted that the next meeting of the Angus Health and Social Care Integration Joint Board Audit Committee would be held on Wednesday 21 April 2021 at 11.30am.

The Chief Finance Officer indicated that he might take the opportunity to schedule in a Development Session before the February Board Meeting – he would confirm arrangements to Members in due course.