



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 APRIL 2021**

**EXTERNAL REPORTS**

**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

The aim of this paper is to update the Integration Joint Board (IJB) Audit Committee regarding external, often national, reports that are of interest to the IJB Audit Committee.

**1. RECOMMENDATIONS**

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Notes the publication of the reports described in this Report; and
- (ii) Notes that, subject to evaluation, in future the information set out in this report will be issued through alternative Microsoft Teams Channels (MST) and will be expanded to the issuing of this information to the whole IJB's membership.

**2. BACKGROUND**

2.1 On a regular basis reports are published by external bodies that are relevant and useful to Angus IJB. Previously Audit Scotland recommended that Angus IJB consider the relevant Audit Scotland reports on a regular basis. The principle associated with Audit Scotland reports is also extended to other relevant reports. This report to the Audit Committee highlights reports of relevance, but also notes specific issues or potential actions that could emanate from those reports.

Since August 2020 there has been an MST Channel where a number of relevant external reports have been added. This gives members of the MST Channel sight of these reports promptly and a chance to comment on them. Some of these reports are reflected in the reports in the list below for completeness.

2.2 This list of reports covers the period from December 2020 to March 2021.

<b>Published By</b>	<b>Title</b>	<b>Date</b>	<b>Link</b>
Scottish Government	Independent Review of Adult Social Care in Scotland	3 February 2021	<a href="https://www.gov.scot/groups/independent-review-of-adult-social-care/">https://www.gov.scot/groups/independent-review-of-adult-social-care/</a>
Audit Scotland	NHS in Scotland 2020	17 February 2021	<a href="https://www.audit-scotland.gov.uk/report/nhs-in-scotland-2020">https://www.audit-scotland.gov.uk/report/nhs-in-scotland-2020</a>

Audit Scotland	Covid-19: Tracking the implications of Covid-19 on Scotland's public finances	24 February 2021	<a href="https://www.audit-scotland.gov.uk/report/covid-19-tracking-the-implications-of-covid-19-on-scotlands-public-finances">https://www.audit-scotland.gov.uk/report/covid-19-tracking-the-implications-of-covid-19-on-scotlands-public-finances</a>
Audit Scotland	Covid-19: What it means for public audit in Scotland	25 January 2021	<a href="https://www.audit-scotland.gov.uk/report/covid-19-what-it-means-for-public-audit-in-scotland">https://www.audit-scotland.gov.uk/report/covid-19-what-it-means-for-public-audit-in-scotland</a>
Dundee IJB	Annual Internal Audit Report	August 2020	<a href="https://www.dundee.gov.uk/reports/reports/DIJB31-2020.pdf">https://www.dundee.gov.uk/reports/reports/DIJB31-2020.pdf</a>
Scottish Government	COVID-19	March 2020 onwards	Since March 2020, the Scottish Government have regularly published COVID-19 related information on their websites. <a href="https://www.gov.scot/coronavirus-covid-19/">https://www.gov.scot/coronavirus-covid-19/</a>

The impact of COVID-19 has seen a significant volume of information published on Scottish Government web sites.

The Independent Review of Adult Social Care in Scotland could have significant implications for Angus IJB, depending on subsequent legislation. The content of this report and subsequent developments will be the subject of further discussion within the IJB.

The Audit Scotland report "Covid-19: What it means for public audit in Scotland" updates on the impact of COVID-19 on public sector audits – including those of IJBs.

The Dundee IJB Annual Internal Audit report is included here for completeness. It is separately noted in the action points following previous requests to share this information. This report does note a range of outstanding governance actions but also concludes that "reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2019/20."

- 2.3 As noted above and previously, the IJB has been sharing reports via an MST Channel. An evaluation of this method of sharing reports is to be undertaken but had not concluded at the point of issuing IJB Audit Committee reports. As noted previously, the anticipation is that the MST Channel forum provides an improved communications tool for report sharing and will, subject to evaluation, displace this Audit Committee Update going forward. Concluding this evaluation remains an action within the IJB.

### 3.0 SUMMARY

- 3.1 The Audit Committee is required to note the publications described.
- 3.2 In future, and subject to evaluation, the information set out in this report will be issued through alternative MST (Microsoft Teams) Channels and will be expanded to the issuing of this information to the whole IJB's membership.

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