ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 APRIL 2021

AUDIT COMMITTEE – ANNUAL WORK PLAN 2021/22

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update the Committee members of the Integration Joint Board (IJB) Audit Committee's Annual Work Plan for 2021/22.

1.0   RECOMMENDATIONS

It is recommended that the IJB Audit Committee:-

(i)   Approves the IJB Audit Committee Annual Work Plan; and

(ii)   Agrees arrangements for co-ordination of an annual meeting of IJB Audit Committee Members with External and Internal Audit.

2.0   BACKGROUND

As members will be aware, there is a pattern of activity within the IJB 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 IJB Audit Committee business around these issues. Appendix 1 summarises the IJB Audit Committee's Annual Work Plan and acts as a guide to future business.

For 2021/22, there are some small adjustments from previous years (noting the 2020/21 plan itself was disrupted due to COVID-19). These adjustments are as follows:-

- Annual External Auditors Annual Audit Plan due in April 2021 (deferred from December 2020).

- Addition of an annual meeting of Audit Committee members with External and Internal Audit (noting this meeting will be held in private without participation of the IJB's Chief Officers, Chief Finance Officers or other support functions). Arrangements for the co-ordination of this meeting to be confirmed in due course.

- A note to re-confirm annually the Chair and Vice-Chair roles within the IJB's Audit Committee.

- Formalisation of inclusion of a review of the Governance Actions Plan at all meetings.

This work plan will act as an agenda setting guide for the coming year.

3.0   SUMMARY

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

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April 2021

Appendix 1: Angus IJB Audit Committee Annual Work Plan

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Angus IJB Audit Committee	Annual Work plan	2021/22					
Agenda Issues	**Detail**	**Apr-21**	**Jun-21**	**Aug-21**	**Oct-21**	**Dec-21**	**Comments**
Pre-Meeting Discussion	Meeting of Members, External & Internal Audit			✓			To take place 30 mins before Committee
Work plan	Confirm Work plan	✓					
Regular Business	Minutes of Previous	✓	✓	✓		✓	Standing item
	Action Point Update	✓	✓	✓		✓	Standing item
Internal Audit	Follow Up Actions	✓	✓	✓		✓	
	Annual Plan (Upcoming Year)		✓				
	Annual Plan Update (Current/Previous Year)	✓	✓	✓		✓	Standing item with relevant updates
	Review Assignments	✓	✓	✓		✓	Standing item with relevant updates
Governance Issues	Governance Actions Plan	✓	✓	✓		✓	Standing item
	(RE) Appoint Chair and Vice Chair				✓	✓	
	Review & Approve Terms of Reference				✓	✓	Annual Review (inc. Standing Orders etc.)
	Review of Role of CFO	✓					
	External Audit - Previous Year Progress report					✓	By end of December each year
	Annual Review of CCPG		✓				
	Annual Review of Risk Management		✓				
	Note Tayside IJB Annual Internal Audit Reports					✓	Consider post year end
Annual Accounts	Review External Auditors Annual Plan	✓				✓	April '21 re 2020/21 and December '21 re 21/22.
	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				✓		