



**ANGUS HEALTH AND SOCIAL CARE**  
**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 20 APRIL 2022**  
**2020 / 21 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT**  
**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present a report setting out progress towards completion of the External Auditor's 2020/21 Annual Audit Report Action Plan.

**1. RECOMMENDATION**

It is recommended that the Angus IJB Audit Committee consider and note the attached External Annual Audit Report Action Plan including that outstanding updates will be merged into the IJB's Governance Actions Plan reporting.

**2. BACKGROUND**

The September 2021 meeting of the IJB's Audit Committee considered the IJB's External Auditor's 2020/21 Annual Audit report. Within the overall report, there were some specific recommendations made with corresponding actions agreed by the IJB's management. The attached appendix 1 provides an update on the progress with these actions that were previously incomplete. As some of these matters remain incomplete, they will be brought forward via the IJB's Governance Actions Plan for future meetings.

**3. PROPOSALS**

The Audit Committee requires to consider and note the attached progress report.

**4. EQUALITY IMPACT ASSESSMENT**

An Equality Impact Assessment is not required.

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List of Appendices:

Appendix 1 – Annual Audit report – Action Plan Update – December 2021

**ANGUS INTEGRATION JOINT BOARD 2020/21 ANNUAL AUDIT REPORT  
ACTION PLAN UPDATE – DECEMBER 2021**

No.	Issue/risk	Recommendation	Agreed management action/timing	Update
1	<p><b>Financial Sustainability</b></p> <p>The Strategic Financial Plan 2021/22 – 2023/24 identifies a recurring funding shortfall of £4.493 million by 2023/24. Angus IJB continues to face significant financial pressures and must identify further sustainable savings measures. Risk – The IJB’s operating model is not financially sustainable</p>	<p>Angus IJB must continue to review service delivery models to support the identification and delivery of recurring savings to ensure financial sustainability.</p>	<p>Angus IJB will continue to progress existing planned interventions. The IJB accepts the need to further develop plans to close out financial shortfalls. The IJB will present an updated medium term financial plan, intended to address these shortfalls, to its December 2021 Board meeting.</p> <p>Chief Officer/ Chief Finance Officer December 2021</p>	<p>Complete – Draft Strategic Financial Plan to February 2022 IJB, final version to April 2022 meeting.</p> <p>The IJB continues to progress planned interventions as per February 2022 IJB agenda.</p>
2	<p><b>Integration Scheme</b></p> <p>The Integration Scheme of Angus IJB requires to be updated every five years and, due to the Covid-19 pandemic, is now past due. Risk – The Integration Scheme may not accurately reflect the current position.</p>	<p>Angus IJB should work with its partners, NHS Tayside and Angus Council, to complete the revisions to the Integration Scheme to define and support the future delivery of services.</p>	<p>Angus IJB will work with its partners to conclude the review of the Integration Scheme.</p> <p>Chief Officer March 2022</p>	<p>Behind schedule</p> <p>The draft Angus Integration scheme is expected to be approved for public consultation the end of March 2022. The consultation period will last into April 2022. The final scheme is likely to be approved by Angus Council and NHS Tayside in June. It will then be submitted to the Scottish Government for approval.</p> <p>In future, this issue will now be merged into the IJB’s Governance Actions Plan report.</p>

No.	Issue/risk	Recommendation	Agreed management action/timing	Update
3	<p><b>Governance</b></p> <p>A number of governance documents (Financial Regulations, Scheme of Delegation, Equalities Mainstreaming Report) are not up to date or available on the website. Risk – The governance documentation of the IJB does not reflect the current arrangements.</p>	<p>Angus IJB should ensure that key governance documents are up to date and available to the public.</p>	<p>Regarding the Equalities Mainstreaming Report, the IJB acknowledges this needs to be updated and will progress this in near future.</p> <p>Chief Officer December 2021</p> <p>The IJB will develop a timeline to refresh key governance documents and, once progressed, ensure documents are accessible on the IJB's web sites.</p> <p>Chief Officer/ Chief Finance Officer March 2022</p>	<p>Behind Target</p> <p>Due to capacity issues the IJB has not yet updated its equalities Mainstreaming Report.</p> <p>In future, this issue will now be merged into the IJB's Governance Actions Plan report.</p> <p>Limited Progress</p> <p>As per above, due to capacity issues this has only been progressed to a limited extent so far. A separate report to the IJB sets out the current position.</p>