



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 20 APRIL 2022

AUDIT COMMITTEE – ANNUAL WORK PLAN 2022/23

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 2022/23.

1. RECOMMENDATION

It is recommended that the IJB Audit Committee approves the IJB Audit Committee Annual Work Plan.

2. 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 for 2022/23 and acts as a guide to future business.

For 2022/23, there are some small adjustments from standard years (noting recent timings have been disrupted due to COVID-19). These adjustments are as follows:-

- Annual External Auditors Annual Audit Plan for 2021/22 due in April 2022 (deferred from December 2020). Plan for 2022/23 still due in December 2022.
- The inclusion of an annual update re governance documents (see separate recommendation to this committee).
- Noting that an update regarding "External Reports" shared on the bespoke IJB Microsoft Teams Channel will be captured in the annual Communications update to the IJB. This replaces reports to each meeting.
- Not reflected here, but to note the dates for reviewing unaudited and audited accounts will need to be flexible.

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

3. CONCLUSIONS

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

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April 2022

Appendix 1: Angus IJB Audit Committee Annual Work Plan

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Angus IJB Audit Committee	Annual Work plan	2022/23						
Agenda Issues	Detail	Apr-22	Jun-22	Aug-22	Oct-22	Dec-22	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 Progress Report	✓	✓	✓		✓	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 Dec. each year (April 2022 re 20/21)	
	Annual Review of Risk Management		✓					
	Annual review of Governance Documents					✓	As per recommendation at April 2022 meeting	
	Note Tayside IJB Annual Internal Audit Reports					✓	Consider post year end	
Annual Accounts	Review External Auditors Annual Plan	✓				✓	April '22 re 2021/22 and Dec. '22 re 22/23	
	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	External Reports Summary						To be set out in Annual Communication Report to IJB	
Development	Annual Development Session				✓			