

**Action Points Update from Angus Health and Social Care Integration Joint Board Audit Committee**

Complete	On Target	Overdue	Separate Resolution
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**Current Actions**

MEETING	ACTION POINT	RESPONSIBILITY	PROGRESS	Timeline
22 June 22	<b>Item 5 INTERNAL AUDIT FOLLOW UP ACTION</b> To request those leading on outstanding actions to attend future meetings to provide specific updates. Initially re Data Quality (August) and then re Risk Management and Risk Appetite (December).	Chief Finance Officer	Complete. Respondents re data quality issues (A Murphy) and Equalities Mainstreaming (M Low) invited to August meeting but both items have now progressed sufficiently to be documented in reports. Future respondent requests to be set out in Reports.	<b>August 2022</b>
			Risk Management outstanding items (including Risk Appetite) to be on agenda for December meeting.	<b>December 2022</b>
22 June 22	<b>Item 5 INTERNAL AUDIT FOLLOW UP ACTION</b> Approved the inclusion of bi-annual Risk Management reports to the Audit Committee.	Head of Service (JG)	Next report to December Committee	<b>December 2022</b>
22 June 22	<b>Item 8 RISK MANAGEMENT</b> Committee requested further insight re Risk Management and Risk Scoring.	Head of Service (JG)	To be scheduled for October 2022 Development Session or December 2022 meeting with topics to be refined in due course.	<b>Oct./Dec. 2022</b>
22 June 22	<b>Item 10 ANNUAL GOVERNANCE STATEMENT</b> Chair of Committee to write to Partners confirming adequacy of governance arrangements in 2021/22.	Chair of Audit Committee	Complete. Letters issued July 2022	<b>August 2022</b>

22 June 22	<b>Item 10 ANNUAL GOVERNANCE STATEMENT</b> CFO to seek assurance from Partners re adequacy of governance arrangements in 2021/22.	Chief Finance Officer	Complete. See report to August Audit Committee	<b>August 2022</b>
22 June 22	<b>Item 11 UNAUDITED ANNUAL ACCOUNTS</b> CFO to submit unaudited Annual Accounts to External Auditors.	Chief Finance Officer	Complete as per required timelines.	<b>June 2022</b>
20 April 22	<b>Item 3(b) ACTION POINT UPDATE</b> To progress a consideration of CIPFA's Ethical Framework	Chief Finance Officer	Not started yet.	<b>Dec. 2022</b>
20 April 22	<b>Item 7 21/22 INTERNAL AUDIT PROGRESS REPORT</b> Committee requested that updates be provided by Internal Audit regarding Records Management issues.	Chief Internal Auditor	Progress to be reported via Internal Audit Plan Progress Reports.	<b>August 2022</b>
20 April 22	<b>Item 9 REVIEW OF CHIEF FINANCE OFFICER ROLE</b> For future years to consider introducing an element of independence to the review (noting full review planned for 2022/23).	Chief Finance Officer	Future action.	<b>March 2023</b>
20 April 22	<b>Item 11 GOVERNANCE DOCUMENT UPDATE</b> Request to progress an update of the Equalities Mainstreaming report through the Strategic Planning Group.	Head of Service (GB)	Complete. Report initially presented to IJB's Strategic Planning Group in August 2022, with finalised update to August 2022 IJB.	<b>August 2022</b>
20 April 22	<b>Item 12 CONSTITUTIONAL ARRANGEMENTS</b> To include reference to "Risk Management" oversight in Audit Committee constitution.	Chief Finance Officer	Complete. Included in report to August IJB.	<b>August 2022</b>
8 Dec 21	<b>Item 5 2021/22 INTERNAL AUDIT PLAN – PROGRESS REPORT</b> AN05-22 and AN06-22 audits would be available, for sharing, with officers and Audit Committee members, in advance of the April 2022 meeting.	Chief Internal Auditor	See Internal Audit Update. This timeline was not met but has not been superseded by other reports.	<b>Superseded</b>

<b>8 Dec 21</b>	<b>Item 8 2020/2021 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT</b> Support a development session in terms of the Review of the Integration Scheme, in January 2022, if required.	Chief Officer	Initially superceded by April 2022 discussion at IJB meeting. However, IJB to hold development session in August 2022 to set out impact of new Scheme.	<b>August 2022</b>
<b>23 Jun 21</b>	<b>Item 14 EXTERNAL REPORTS</b> Expansion of the membership of the External Reports MST Channel to include all IJB members.	Integration Improvement Manager	Complete. In future an update of reports shared will be documented in annual Communication and Engagement Progress Updates to IJB (i.e. from October 2022)	Complete but retained until Oct.2022
<b>26 August 2020</b>	<b>Item 10</b> - Chief Finance Officer should review and ensure improved financial management training available to all managers.	Partnership Finance Manager	Underway. Initially delayed due to COVID-19. Training programme commenced August 2022 after further capacity related delays.	Was December 2020, now Autumn 2022
<b>24 April 2019</b>	<b>Item 8 – The main areas recommended for improvement as part of the self-assessment exercise were.</b>			
	1) Reviewing the breadth of the role of the Audit Committee.	Chief Finance Officer	Constitution reviewed February 2020. A future review of breadth of role still being considered as part of a broader review of Performance functions. Due to COVID-19, this issue deferred further into 2022/23.	Originally Revised to October 2020 but now deferred further into 2022/23.
	2) Reflecting levels of Audit Committee membership turnover, the need to augment annual development sessions with additional training resources to assist new members.	Chief Finance Officer	Considered at February 2022 Development Session. Agreed to set out available resources.	Was October 2019. Considered at Feb. 2022 Development Session.