

## AGENDA ITEM NO 4 (c)

MINUTE of MEETING of the **ANGUS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held remotely on Wednesday 24 August 2022 at 11.30am.

**Present: Members of Audit Committee**

ANDREW JACK, Service User Representative  
CHRIS BOYLE, Staff Representative, Angus Council  
PETER BURKE, Carer's Representative  
PETER DAVIDSON, Non-Executive Board Member  
KATHRYN LINDSAY, Chief Social Work Officer  
HAYLEY MEARNS, Third Sector Representative  
Councillor GEORGE MEECHAN, Angus Council

**Advisory Officers**

SANDY BERRY, Chief Finance Officer  
GAIL SMITH, Chief Officer

**Also in Attendance**

CAROLE GRANT, Audit Director, Audit Scotland  
RACHEL BROWNE, Senior Audit Manager, Audit Scotland  
TONY GASKIN, Chief Internal Auditor, Fife, Tayside and Forth Valley Audit and Management Services (FTF)

**OBSERVERS**

JANE MOUG, Partnership Finance Manager  
RHIONA SWANKIE, Management Accountant

ANDREW JACK, in the Chair

**1. APOLOGIES**

An apology was intimated on behalf of Jillian Galloway, Head of Community Health and Care Service.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest made.

**3. MINUTES INCLUDING ACTION LOG**

**(a) Previous Meeting**

The minute of the meeting of this Committee of 22 June 2022 was approved as a correct record.

**(b) Audit Committee Action Points**

There was submitted the Action Log of 22 June 2022.

The Chief Finance Officer provided a brief overview of the action log highlighting progress made and an update in relation to the action from 20 August 2020 IJB in terms of financial management training.

Councillor Meechan requested that the timelines for outstanding actions from 2019 be more specific in future reports.

The Chair reflected on previous development sessions and considered that it would be beneficial for an "Audit Report" session, previously provided by the Chief Internal Auditor and Chief Finance Officer, to be re-run as part of upcoming Audit Committee Development session.

The Integration Joint Board Audit Committee agreed to note the update provided in terms of the action log.

#### **4. INTERNAL AUDIT REPORTS – FOLLOW-UP ACTIONS**

With reference to Article 5 of the minute of meeting of this Committee of 22 June 2022, there was submitted Report No IJB 59/22 by the Chief Finance Officer updating members regarding the IJB's progress with the recommendations of the Internal Audit Reports.

Appendix 1 to the Report detailed the update on actions related to AN07/18 Financial Management; AN05/20 Risk Management; AN06/020 Data Quality; AN05/21 Charging for Services Audits; AN0x/21 Annual Internal Audit Report; and AN46/22 Annual Internal Audit Report 2021/22.

The Chief Finance Officer highlighted the progress in terms of some actions and in regards to longer term outstanding actions, confirmed that the Data Quality actions were now concluding. He also indicated that officers with responsibility for actions associated to reports in terms of Financial Management (AN07/18 and Risk Management (AN05/22), would be requested to attend the December meeting to address the Committee on their respective actions.

In terms of AN46/22 Action point 3, he intimated that this action would be reflected in discussions of the Directions Policy and Procedure Report which was due to be considered by the IJB at their meeting later today.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the Report and progress made to date in terms of delivering the planned response;
- (ii) to request a progress Report on outstanding actions regarding Financial Management (AN07/18) and Risk Management (AN05/20) to the December 2022 meeting; and
- (iii) to request the Lead AHP to share a copy of the Angus Digital Group's Terms of Reference with Audit Committee members separately, for reference, by the end of October 2022.

#### **5. GOVERNANCE ACTIONS PLAN**

With reference to Article 6 of the minute of meeting of this Committee of 22 June 2022, there was submitted Report No IJB 60/22 by the Chief Finance Officer providing an update in regards to the Governance Actions Plan.

Appendix 1 to the Report detailed a number of actions that still required to be progressed or concluded to improve the IJB's overall governance arrangements. Progress on a number of governance issues had slowed since the onset of COVID-19 related to capacity issues.

The IJB continued to have a back-log of governance actions with most of these issues escalated to this report were characteristic by their complexity and multi-faceted nature, and as noted previously, resolution required capacity across the system. The IJB continued to seek to address capacity issues at a number of levels.

The Chief Finance Officer provided a brief overview and intimated there was no real progress to report since the last meeting, however, in reference to the recent review of the Integration Scheme, that some actions would require to be re-assessed, and that the next report should reflect progress in a number of actions.

In response to a question raised by the Non-Executive Board Member, the Chief Finance Officer acknowledged there were some red actions highlighted and were not considered time critical. He confirmed that he would review the impact of delay column and consider the request for colour-coding of the urgency of actions in order to provide further clarity to members.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the Report and progress made to date in terms of delivering the planned response; and
- (ii) to request a progress Report for outstanding governance actions regarding Hosted Services management and integrated workforce (workaround options) to the December 2022 meeting.

## **6. 2021/22 AND 2022/23 INTERNAL AUDIT PLAN – PROGRESS REPORT**

With reference to Article 7 of the minute of meeting of this Committee of 22 June 2022, there was submitted Report No IJB 61/22 by the Chief Internal Auditor providing an update on progress against the 2021/22 Internal Audit Plan as well as work in progress related to 2022/23.

The Report also detailed internal audit reports, for information, that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to the Angus IJB.

Appendix 1 to the Report represented the Internal Audit's progress Report on the 2021/22 and 2022/23 Plans.

The Chief Internal Auditor intimated that the draft audit AN06/22 – Commissioned Services Providers had been issued and included within today's agenda. He provided a brief overview of the challenges and reasons that had delayed progress of the AN05/22 - Sustainability of Primary Care Services audit but anticipated that issues would be resolved shortly and that the audit would be brought forward to the Committee in due course.

In following up on the challenges highlighted by the Chief Internal Auditor, the Chief Officer advised that the workshop had not as yet taken place. She indicated that support and attendance of an internal audit representative at the workshop, would be most beneficial. She highlighted that three IJBs Clinical Directors had been sighted on the Report and had agreed that it was factually accurate.

The Carer's Representative raised a question related to the Angus Council – Procurement – Tendering Exemptions Audit, and in response, the Chief Internal Auditor intimated that in his opinion, there were no areas identified that would require inclusion on the risk register. Thereafter, the Chief Social Work Officer highlighted that the audit had been considered at the recent Council's Scrutiny and Audit Committee meeting and that this was available to view should members wish to follow this up. She also outlined the internal process and procedures in place in terms of risk management.

Following a question from the Chair in relation to the risk register process, and in response, the Chief Officer provided a brief overview and confirmed that she would share a copy of the IJB's Risk Management Strategy with the Chair following today's meeting.

The Integration Joint Board Audit Committee agreed to note the progress against the 2021/22 Internal Audit Plan and work undertaken related to 2022/23.

## **7. INTERNAL AUDIT REPORT – COMMISSIONED SERVICES (AN06/22)**

With reference to Article 7 of the minute of meeting of this Committee of 22 June 2022, there was submitted Report No IJB 62/22 by the Chief Officer updating members on the output of the Internal Audit Report regarding Commissioned Services.

The Report indicated that the 2021/22 Internal Audit Plan included a review of Commissioned Services. Appendix 1 to the Report detailed the draft audit related to Commissioned Services (Report No AN06/22).

The draft report, which was currently being reviewed by IJB Management alongside Procurement representatives, indicated that there was limited assurance derived from the current control mechanisms, and that it was anticipated that resolutions of the actions points, would increase assurance levels. Observations and recommendations detailed in the Report were intended to improve sustainability of Commissioned Services.

The Chief Finance Officer provided a brief overview and intimated that work was in progress to complete the management responses for the final version of the Report. In referring to the recommendations in the draft report, intimated that some of those would support sustainability were a reminder of best practice, that would inform the final version of the Report.

The Chief Social Work Officer welcomed the informative Report, and noted there were some clear actions that could be delivered that would improve the oversight of the risk. In highlighting the strong reliance on commissioned services, she emphasised that these services were fundamental to providing care and meeting the needs of Angus residents. She also enquired whether Self Directed Support (SDS) had been considered as part of the audit.

The Chief Internal Auditor, in response, intimated that he was of the view that the audit primarily focussed on providers. Members also heard from the Chief Finance Officer who advised that SDS was not covered in the scope of the audit. The Chief Internal Auditor and Chief Finance Officer agreed to further discuss, post meeting.

The Carer's Representative, in following up on SDS, intimated that he was of the opinion, that more SDS users may opt for smaller providers, rather than larger providers, in future.

Having heard from the Chair who welcomed the comprehensive Report, thereafter the Integration Joint Board Audit Committee agreed:-

- (i) to acknowledge the issue of the first draft of the Commissioned Services Internal Audit Report; and
- (ii) to note that a copy of the finalised report would be shared with Audit Committee members between meetings and then discussed formally at the December 2022 IJB Audit Committee meeting.

## **8. 2021/22 ANGUS IJB – ASSURANCES RECEIVED FROM PARTNERS**

With reference to Article 6 of the minute of meeting of this Committee of 29 September 2021, there was submitted Report No IJB 63/22 by the Chief Finance Officer providing an update on assurances received from partner organisations.

The Report indicated that in compiling the Integration Joint Board's Annual Governance Statement, reference was made to the receipt of assurances from NHS Tayside, Angus Council, Dundee IJB and Perth and Kinross IJB regarding their governance arrangements, noting that Angus IJB was reliant on these organisations to deliver the IJB's overall aims and objectives.

Appendix 1 of the Report detailed the assurances provided by Angus Council for the year to 31 March 2022.

Having heard from the Chief Finance Officer and also the Chief Social Work Officer who confirmed that Angus Council's Scrutiny and Audit Committee at their meeting on 23 August 2022 had approved Report 203/22 that confirmed assurance had been provided by Angus Council for the period to 31 March 2022.

The Integration Joint Board agreed:-

- (i) to note that the IJB had issued confirmation of the adequacy and effectiveness of the governance arrangements in place within Angus IJB for 2020/21 to Angus Council, NHS Tayside, Dundee IJB and Perth and Kinross IJB;
- (ii) to note the position regarding confirmation of receipt of the assurance from Angus Council;
- (iii) to note the content of NHS Tayside's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within NHS Tayside;
- (iv) to note the content of Perth and Kinross IJB's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Perth and Kinross IJB;
- (v) to note the content of Dundee IJB Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Dundee IJB; and
- (vi) to note the status of assurances received as outlined in recommendations (ii) to (v) above were consistent with the contents of the IJB's Governance Statement in the audited Annual Accounts.

## **9. 2021/22 AUDITED ANNUAL ACCOUNTS**

With reference to Article 11 of the minute of meeting of this Committee of 22 June 2022, Carole Grant, Audit Director provided a brief overview and outlined the reason for the delay in the concluding the audit.

She welcomed the support provided by the Chief Finance Officer and members and the flexibility to enable the conclusion of the audit process and to bring forward a report to members in due course.

The Chief Finance Officer intimated that he would continue to work with the Audit Manager to conclude the process and anticipated that a special meeting to consider the Report would take place around mid-September. Meeting details to be advised in due course.

## **10. DATE OF NEXT MEETING**

It was noted that the next meeting of the Angus Health and Social Care Integration Joint Board Audit Committee would be held on Wednesday 7 December 2022 at 11.30am.