

AGENDA ITEM NO 4 (a)

MINUTE of SPECIAL MEETING of the **ANGUS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held remotely on Thursday 22 September 2022 at 12 noon.

Present: Members of Audit Committee

ANDREW JACK, Service User Representative
PETER BURKE, Carer's Representative
KATHRYN LINDSAY, Chief Social Work Officer
Councillor GEORGE MEECHAN, Angus Council

Advisory Officer

SANDY BERRY, Chief Finance 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)

ANDREW JACK, in the Chair

1. APOLOGIES

Apologies for absence were intimated on behalf of Chris Boyle, Staff Representative, Angus Council; Peter Davidson, Non-Executive Board Member, Hayley Mearns, Third Sector Representative; and Gail Smith, Chief Officer.

2. DECLARATIONS OF INTEREST

There were no declarations of interest made.

3. 2021/22 AUDITED ANNUAL ACCOUNTS

With reference to Article 11 of the minute of meeting of this Committee of 24 August 2022, there was submitted Report No IJB 64/22 by the Chief Finance Officer setting out the output from the Integration Joint Board's External Auditor's 2021/22 Annual Audit Report of Angus IJB and the IJB's Audited Annual Accounts for the period to 31 March 2022.

The IJB's Annual Accounts had now been audited by the IJB's External Auditor (Audit Scotland). The IJB had received feedback in the form of the External Auditor's Annual Audit Report detailed in Appendix 2 to the Report; and associated covering letter outlined in Appendix 1 to the Report.

The IJB's revised Audited Annual Accounts for 2021/22 were outlined in Appendix 3 to the Report, noting there were no material amendments to the Annual Accounts since these were shared with the Audit Committee in June 2022.

The Chief Finance Officer provided a brief summary of the Report.

The Audit Director, thereafter provided an informative overview of the External Auditor's Annual Report and associated Appendices to the Report and highlighted a number of the key areas and main judgements in relation to the Audit of the 2021/22 Annual Accounts including financial management and sustainability; and governance, transparency and best value including reference to the action plan for 2021/22.

In welcoming the Report, the Chair acknowledged the hard work involved in the accounting process and sought further information in regards to the reasons for the delay in finalising the Annual Accounts. In response, the Audit Director provided a detailed update.

The Carer's Representative raised concern around the potential risks going forward related the National Care Service, particularly in terms of resources, and in response the Audit Director provided an update. Having also heard from the Chief Internal Auditor who suggested that it might be beneficial to consider including an additional risk to the risk register.

In response, the Chief Finance Officer indicated that in going forward, the IJB would review and consider the inclusion of an additional risk being added to the Risk Register in relation to the National Care Service.

The Chief Finance Officer took the opportunity to thank Carole Grant, Rachel Brown and Mary O'Conner of Audit Scotland for their support and contribution to the IJB during their appointment term. He also advised that the audited Annual Accounts would be signed off post meeting, subject to approval by the Audit Committee.

The Integration Joint Board Audit Committee agreed:-

- (i) to accept the External Auditor's Annual Audit Report for the Angus IJB, including the associated covering letter and the "Proposed Independent Auditor's Report", for the period to 31 March 2022, specifically, to note the key audit report recommendations and to accept the associated agreed management actions;
- (ii) to approve the audited Annual Accounts, for signature by the Chair, Chief Officer and Chief Finance Officer of the IJB; and
- (iii) to request that updates regarding management actions be reported to the December 2022 Audit Committee.