

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 Sept 22	Item 3 2021/22 AUDITED ANNUAL ACCOUNTS <ul style="list-style-type: none"> 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 (NCS). 	Chief Finance Officer	The views of senior managers are that, currently, this is not required. This partly reflects distinction between the introduction of the NCS and the introduction of polices associated with it (but that could happen independently of the NCS). A formal position will be confirmed in due course.	April 2023
	<ul style="list-style-type: none"> Updates regarding External Audit management actions to be reported to the December 2022 Audit Committee. 	Chief Finance Officer	Complete – See report to December 2022 Audit Committee	7 December 2022
24 Aug 22	Item 3 MINUTES INCLUDING ACTION LOG (b) Audit Committee Action Points <ul style="list-style-type: none"> timelines for outstanding actions from 2019 be more specific in future reports. 	Chief Finance Officer	Currently working towards this.	7 December 2022
	<ul style="list-style-type: none"> “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. 	Chief Finance Officer	To be included in 2022/23 Audit Committee Development Session.	1 February 2023

24 Aug 22	Item 4 INTERNAL AUDIT REPORTS – FOLLOW-UP ACTIONS <ul style="list-style-type: none"> Officers with responsibility for outstanding actions in terms of Financial Management (AN07/18 and Risk Management (AN05/22), requested to attend December meeting to address the Committee on their respective actions. 	Chief Finance Officer	Progress made with both issues and officers not therefore requested to attend. Updates provided in reports to December 2022 Audit Committee.	7 December 2022
	<ul style="list-style-type: none"> 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. 	Lead AHP	The Digital Group Terms of Reference should be finalised at a meeting on 24th Nov and will be shared with the Committee after that.	31 October 2022
24 Aug 22	Item 5 GOVERNANCE ACTIONS PLAN <ul style="list-style-type: none"> Following the Review of the Integration Scheme, some actions would require to be re-assessed, the next report should reflect progress in a number of actions. 	Chief Finance Officer	Complete – Updated in Governance Actions Report.	7 December 2022
	<ul style="list-style-type: none"> Chief Finance Officer 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. 	Chief Finance Officer	Complete - On reflection the existing files contained a “priority” indicator, these have now been colour-coded.	7 December 2022
	<ul style="list-style-type: none"> Progress Report for outstanding governance actions regarding Hosted Services Management and Integrated Workforce (workaround options) to the December 2022 meeting. 	Chief Finance Officer	No update available to Audit Committee regarding Hosted Services (new completion date of February 2023); update regarding Workforce included in reports to December 2022 Audit Committee.	7 December 2022
24 Aug 22	Item 6 2021/22 AND 2022/23 INTERNAL AUDIT PLAN – PROGRESS REPORT <ul style="list-style-type: none"> Chief Officer to share a copy of the IJB's Risk Management Strategy with the Chair following today's meeting. 	Chief Officer	Complete – Strategy shared 24 th August 2022.	30 August 2022
24 Aug 22	Item 7 – INTERNAL AUDIT REPORT – COMMISSIONED SERVICES Finalised report would be shared with Audit Committee members between meetings, discussed formally 7 December 2022 meeting.	Chief Finance Officer	Complete – Report shared 13 September 2022	7 December 2022

24 Aug 22	Item 9 2021/22 AUDITED ANNUAL ACCOUNTS A special meeting to consider the Report would take place around mid-September. Meeting details to be advised in due course.	Chief Finance Officer	Complete	22 September 2022
22 June 22	Item 5 INTERNAL AUDIT FOLLOW UP ACTION To request those leading on outstanding actions to attend future meetings to provide specific updates...re Risk Management and Risk Appetite (December).	Chief Finance Officer	Risk Management outstanding items (including Risk Appetite) to be on agenda for December meeting.	December 2022
22 June 22	Item 5 INTERNAL AUDIT FOLLOW UP ACTION Approved the inclusion of bi-annual Risk Management reports to the Audit Committee.	Head of Service (JG)	Complete – See report to December Audit Committee.	December 2022
22 June 22	Item 8 RISK MANAGEMENT Committee requested further insight re Risk Management and Risk Scoring.	Head of Service (JG)	October development session deferred. To be rescheduled to February 2023 development session with topics to be refined in due course.	Was Oct./Dec. 2022, now 1 February 2023
20 April 22	Item 3(b) ACTION POINT UPDATE To progress a consideration of CIPFA's Ethical Framework	Chief Finance Officer	Not started yet.	December 2022
20 April 22	Item 7 21/22 INTERNAL AUDIT PROGRESS REPORT 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. (Noting updates have been provided in previous reports.)	August 2022
20 April 22	Item 9 REVIEW OF CHIEF FINANCE OFFICER ROLE 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.	March 2023
8 Dec 21	Item 8 2020/2021 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT Support a development session in terms of the Review of the Integration Scheme, in January 2022, if required.	Chief Officer	Complete – Development Session held in August 2022.	August 2022

23 Jun 21	Item 14 EXTERNAL REPORTS Expansion of the membership of the External Reports MST Channel to include all IJB members.	Integration Improvement Manager	Complete. An update of reports shared will be documented annually in the Communication and Engagement Progress Updates to IJB (e.g. see report 74/22).	October 2022
26 August 2020	Item 10 - Chief Finance Officer should review and ensure improved financial management training available to all managers.	Partnership Finance Manager	Complete. A rolling programme of training has been established, with sessions available twice yearly	Was December 2020, now Autumn 2022
24 April 2019	Item 8 – The main areas recommended for improvement as part of the self-assessment exercise were.			
	1) Reviewing the breadth of the role of the Audit Committee.	Chief Finance Officer	Constitution reviewed August 2022. A further 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. Under active consideration in Management Team.	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. Still not complete.	Was October 2019. Considered at Feb. 2022 Development Session.