



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 7 DECEMBER 2022
IJB AUDIT COMMITTEE WORKING ARRANGEMENTS
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

This report provides an update regarding a number of the working arrangements of the IJB's Audit Committee.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Re-appoint Andrew Jack and Kathryn Lindsay to the roles of Chair and Vice Chair of the IJB's Audit Committee respectively;
- (ii) Notes that the IJB Audit Committee's constitutional arrangements have been reviewed in August 2022 and are therefore up to date; and
- (iii) Notes the timing and proposed agenda for the next IJB Audit Committee Development session.

2. BACKGROUND

2.1 The IJB's Audit Committee's annual work plan includes an annual re-appointment of the Chair and Vice Chair roles and an annual review of the Terms of Reference for the IJB Audit Committee. These issues would usually be dealt with after the IJBs' Audit Committee development session. However, this has been deferred to February 2022. This report covers both issues; and considers the upcoming IJB Audit Committee Annual Development Session.

3. CURRENT POSITION

3.1 CHAIR AND VICE CHAIR

The IJB's Audit Committee was subject to its 3-yearly re-appointment by the IJB in October 2021. While that is a formal 3 year cycle, intermittently the IJB also has to appoint new members to the IJB Audit Committee. Most recently the IJB approved Councillor George Meechan replacing Councillor Julie Bell as a member of the IJB Audit Committee.

While the IJB approves the overall membership of the IJB Audit Committee, it is left to the IJB Audit Committee itself to agree the Chair and Vice Chair roles. These roles are currently fulfilled by Andrew Jack and Kathryn Lindsay.

The IJB Audit Committee has previously agreed to re-appoint to these roles on an annual basis at the December meeting. A recommendation of this report is for the re-appointment of Andrew Jack and Kathryn Lindsay to the roles of Chair and Vice Chair respectively.

3.2 CONSTITUTIONAL ARRANGEMENTS

On an annual basis, the IJB's Audit Committee has agreed to review its constitutional arrangements / Terms of Reference. Usually this would usually be after an IJB Audit Committee Development session. However, aside from the fact the development session has been deferred, the Audit Committee and the IJB have considered the Audit Committee's Terms of Reference as recently as August 2022. That resulted in an updating of the Committee's Terms of Reference. On that basis is proposed that for December 2022 it is proposed that it is noted that the Committee's Terms of Reference are currently up to date and do not, currently, require further review.

That said, it is notable that on the Audit Committee's Action Points there are outstanding actions to review the breadth of the Audit Committee's remit. That is linked to the broader review of performance functions. That issue remains under separate, and as yet still in progress, consideration.

3.3 DEVELOPMENT SESSION

While this is usually scheduled for October of each year, for 2022/23 this will be held in February 2023. In terms of agenda the following issues will be on the planned agenda: -

- Future remit of the Audit Committee, in the context of the broader review of performance functions (unless this issue has been resolved before that). Discussion to be led by Chief Finance Officer.
- Improved understanding of Risk Management and Risk Scoring. (unless this issue has been resolved before that). Discussion to be supported by IJB Risk Management team.
- Improved understanding of outputs of Internal and External Annual Audit reports - this was discussed at the August 2022 Audit Committee as a potential discussion topic for a future development session. Input to discussion to be requested from the IJB's Auditors.

Other topics can, of course, be brought into the agenda.

4. PROPOSALS

- 4.1 This report proposes the re-appointment to the roles of Chair and Vice Chair; support for existing constitutional arrangements; and consideration of next steps with respect to the IJB Audit Committee's Annual Development session.

5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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