

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

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

| MEETING | ACTION POINT | RESPONSIBILITY | PROGRESS | Timeline |
|----------|--|-----------------------|---|----------------------|
| 7 Dec 22 | Item 6 EXTERNAL AUDITORS ANNUAL PLAN Plan would now be brought forward for consideration to the April 2023 meeting. | Lead External Auditor | On target – update expected for April Audit Committee. | April 2023 |
| 7 Dec 22 | Item 9 ii INTERNAL AUDIT REPORT – COMMISSIONED SERVICES (AN06/22) - “Management Responses” to be monitored through the regular “Internal Audit – Follow Up” Reports to the Audit Committee. | Chief Finance Officer | Complete – Action now included in Internal Audit Follow Up Reports. | April 2023 |
| 7 Dec 22 | Item 13 RISK MANAGEMENT MID YEAR UPDATE The Chief Social Work Officer sought clarity around where the Primary Care Board fitted into the governance arrangements of the IJB, a flowchart would be helpful. | Chief Officer | This issue will be clarified to as part of clarifications regarding the Sustainability of Primary Care Audit. | June 2023 |
| | In response to earlier discussion regarding the RAG status, this would be reviewed going forward for a range of Audit Committee reports. | Chief Finance Officer | Reviews and updates now underway. | June 2023 |
| | Item 13 iv - Additional IJB Audit committee members risk training requested in 2023. | Chief Finance Officer | Complete – 1 February 2023. | February 2023 |
| 7 Dec 22 | Item 11 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS UPDATE Further updates to External Annual Audit Report Action Plan would be brought forward to the April 2023 Audit Committee meeting. | Chief Finance Officer | Complete – Report to April 2023 Audit Committee. | April 2023 |

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|------------|---|-----------------------------------|---|-----------------|
| 7 Dec 22 | Item 12 GOVERNANCE DOCUMENT UPDATE Annual updates to be included in the Audit Committee's annual workplan. | Chief Finance Officer | Added to Annual Workplan shared at April 2023 Audit Committee. | April 2023 |
| 07 Dec 22 | Item 14 ANGUS IJB DIRECTIONS UPDATE Further update be prepared to the IJB Audit Committee in June 2023 | Chief Officer | Complete – Update to April 2023 IJB Committee. | June 2023 |
| 07 Dec 22 | Item 15 INTERNAL AUDIT REPORT – SUSTAINABILITY OF PRIMARY CARE (AN05/22) A copy of the finalised Report be shared with Audit Committee members between meetings and then discussed formally at the IJB Audit Committee in April 2023. | Head of Community Health and Care | Complete – Update shared at April 2023 Audit Committee. | April 2023 |
| 22 Sept 22 | Item 3 2021/22 AUDITED ANNUAL ACCOUNTS 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). | April 2023 |
| 24 Aug 22 | Item 3 MINUTES INCLUDING ACTION LOG (b) Audit Committee Action Points timelines for outstanding actions from 2019 be more specific in future reports. | Chief Finance Officer | One action complete, second action has new timelines. | 7 December 2022 |
| | “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. Audit Committee Development Session delivered 1 February 2023. | 1 February 2023 |
| 24 Aug 22 | Item 4 INTERNAL AUDIT REPORTS – FOLLOW-UP ACTIONS 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 finalised Digital Group Terms of Reference was shared with the Committee 6 February 2023. | 31 October 2022 |

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| 24 Aug 22 | Item 5 GOVERNANCE ACTIONS PLAN 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). Delayed due to staff absence. | 7 December 2022 |
| | | | Update regarding Workforce included in reports to December 2022 Audit Committee, noting April target date. Action to be followed up via Governance Actions Plan. | April 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. | Dec. 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 was being reported via Internal Audit Plan Progress Reports. In future progress will be fully monitored by NHS Tayside Audit and Risk Committee including any requirements of the Information Commissioners Office and Significant Adverse Events Review process. | 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 | Independent view from Internal Audit with review incorporated into Internal Audit plan and submitted to April 2023 Audit Committee. | March 2023 |
| 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 concluded and submitted to IJB meeting April 2023. | Originally Revised to October 2020, now complete. |
| | 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, but aim for review by August 2023. | Was October 2019. Considered at Feb. 2022 Development Session. |