



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 APRIL 2023**

**AUDIT COMMITTEE – ANNUAL WORK PLAN 2023/24**

**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To update the Committee members of the Integration Joint Board (IJB) Audit Committee's Annual Work Plan for 2023/24.

**1.0 RECOMMENDATION**

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

- (i) Approves the IJB Audit Committee Annual Work Plan.

**2.0 BACKGROUND**

As members will be aware, there is a pattern of activity within the IJB Audit Committee reflecting the agreed Terms of Reference for the Committee. This covers issues associated with the likes of approval of Annual Accounts and work associated with Internal and External Audits. There are other IJB Audit Committee agenda items linked to issued devolved to the Audit Committee by the IJB. Appendix 1 summarises the IJB Audit Committee's Annual Work Plan for 2023/24 and acts as a guide to future business.

For 2023/24, there is a general assumption that the Committee will be able to revert to pre-COVID timelines. General points to note include:-

- To note again that Clinical care and Professional updates will be reported through the main IJB meetings.
- That the Audit Committee now receives half yearly Risk Management updates.
- That from December 2022, the Audit Committee will receive half-yearly "Directions" updates.
- Noting that an update regarding "External Reports" shared on the bespoke IJB Microsoft Teams Channel will be captured in the annual Communications update to the IJB.
- Not reflected here, but to note the dates for reviewing unaudited and audited accounts will need to remain flexible. This is likely to impact on timings around August 2023 to October 2023.
- The inclusion of an October 2023 Audit Committee development session.

This work plan will act as an agenda setting guide for the coming year.

### **3.0 CONCLUSIONS**

It is recommended that the Integration Joint Board Audit Committee approve the Audit Committee Annual Work Plan.

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**April 2023**

Appendix 1: Angus IJB Audit Committee Annual Work Plan

## Appendix 1: Angus IJB Audit Committee Annual Work Plan

| Angus IJB Audit Committee | Annual Work plan                               | 2023/24 |        |        |        |        |        |   |  |
|---------------------------|--|---------|--------|--------|--------|--------|--------|---|--|
| Agenda Issues             | Detail   | Apr-23  | Jun-23 | Aug-23 | Oct-23 | Dec-23 | Apr-24 | Comments  |  |
| Pre-Meeting Discussion    | Meeting of Members, External & Internal Audit  |         |        | ✓      |        |        |        | To take place 30 mins before Committee              |  |
| Work plan                 | Confirm Work plan                              | ✓       |        |        |        |        | ✓      | Annual Review                                       |  |
| Regular Business          | Minutes of Previous                            | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item                                       |  |
|                           | Action Point Update                            | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item                                       |  |
| Internal Audit            | Follow Up Actions                              | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item                                       |  |
|                           | Annual Plan (Upcoming Year)                    |         | ✓      |        |        |        |        |   |  |
|                           | Annual Plan Progress Report                    | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item                                       |  |
|                           | Review Assignments                             | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item as required                           |  |
| Governance Issues         | Governance Actions Plan                        | ✓       | ✓      | ✓      |        | ✓      | ✓      | Standing item                                       |  |
|                           | (Re) Appoint Chair and Vice Chair              |         |        |        | ✓      | ✓      |        | Annual Review                                       |  |
|                           | Review & Approve Terms of Reference            |         |        |        | ✓      | ✓      |        | Annual Review                                       |  |
|                           | Review of Role of CFO                          | ✓       |        |        |        |        | ✓      | Annual Review                                       |  |
|                           | External Audit - Previous Year Progress report | ✓       |        |        |        | ✓      |        | By end of Dec. each year (and April if required)    |  |
|                           | Annual Review of CCPG                          |         |        |        |        |        |        | Moved to main IJB agenda                            |  |
|                           | Annual Review of Risk Management               |         | ✓      |        |        | ✓      |        | Includes mid-year update                            |  |
|                           | Review of Directions                           |         | ✓      |        |        | ✓      |        | As per report 83/22, twice yearly reporting.        |  |
|                           | Annual Review of Governance Documents          |         |        |        |        | ✓      |        | As per recommendation at April 2022 meeting         |  |
|                           | Note Tayside IJB Annual Internal Audit Reports |         |        |        |        | ✓      |        | Consider post year end                              |  |
| Annual Accounts           | Review External Auditors Annual Plan           | ✓       |        |        |        |        | ✓      | By April each year                                  |  |
|                           | Annual Internal Audit report                   |         | ✓      |        |        |        |        | By end of June each year                            |  |
|                           | Draft Governance Statement                     |         | ✓      |        |        |        |        | By end of June each year                            |  |
|                           | Review Unaudited Accounts                      |         | ✓      |        |        |        |        | By end of June each year                            |  |
|                           | Review Assurances from Partners                |         |        | ✓      |        |        |        | By end of August each year (dependent on Partners)  |  |
|                           | Review External Auditors Report                |         |        | ✓      |        |        |        | By end of August each year (indicative only)        |  |
|                           | Review Audited Accounts                        |         |        | ✓      |        |        |        | By end of August each year (indicative only)        |  |
| External Information      | External Reports Summary                       |         |        |        |        |        |        | To be set out in Annual Communication Report to IJB |  |
| Development               | Annual Development Session                     |         |        |        | ✓      |        |        |   |  |