

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
26 Apr 23	Item 4 ADULTS WITH INCAPACITY – INTERNAL AUDIT Provide an update to June meeting regarding status of Angus Council AWI Internal Audit.	Head of Service (EM)	As agreed at Scrutiny and Audit Committee on 25 April 2023 a full review of our Guardianship process is required. This is underway and an action plan has been developed to support this. All actions are progressing with the aim to have the full review completed by October 2023.	June 2023
26 Apr 23	Item 6 INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS Call in a more detailed update regarding the response to ANG46/22 Information Governance Strategy if matters have not been satisfactorily resolved prior to that point.	Chief Finance Officer	To be assessed in August 2023.	August 2023
	Provide a short operational update to Cllr Meechan re the use of CM2000 by providers.	Senior Planning Officer (PR) / Head of Service (EM)	Complete – update shared with Cllr Meechan May 2023	June 2023
	Provide an update to Cllr Meechan re the application of hardship waivers and operational details.	Head of Service (EM)	Complete – update shared with Cllr Meechan May 2023	June 2023
26 Apr 23	Item 7 GOVERNANCE ACTIONS PLAN Share information with External and Internal Auditors re our latest thinking / proposals regarding Large Hospital Set Aside.	Chief Finance Officer	Complete – information shared May 2023	May 2023
	Share a summary of where we are re Lead Partner Services in terms of governance e.g. clinical issues, planning issues etc.	Head of Service (JG) / Partnership Finance Manager	On target – preliminary update provided to June 2023 Audit Committee. Further information to follow.	June 2023
26 Apr 23	Item 8 2022/23 EXTERNAL AUDIT ANNUAL AUDIT PLAN External Auditors to share details of External Audit Fee.	Senior Manager (External Audit)	Complete – shared May 2023	April 2023

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26 Apr 23	<p>Item 10 AUDIT COMMITTEE – ANNUAL WORK PLAN 2023/24</p> <p>External reports continue to be shared through Teams Channel. However Kathryn Lindsay noted she was unable to access this Microsoft Teams Channel. This issue requires to be resolved</p>	Project Manager (Improvement & Development Team)	Complete - A request was made to look to resolve this issue for Angus Council employees and at June 2023, access issues now resolved.	August 2023
26 Apr 23	<p>Item 11 REVIEW OF THE ROLE OF CHIEF FINANCE OFFICER 2022/23</p> <p>In depth reviews of the role of the Chief Finance Officer are carried out every two years going forward. These should include an element of independent involvement in any assessment.</p>	Chief Finance Officer / Internal Audit	Not applicable until 2025. For information, it is not intended to retain this point as an audit committee action point.	March 2025
26 Apr 23	<p>Item 12 UPDATE OF FINANCIAL REGULATIONS</p> <p>Request to be taken to the April IJB Committee meeting regarding the IJB devolving authority to the Audit Committee to approve changes to the IJB's Financial Regulations and Reserve Policy documentation, effective from the April 2023 Audit Committee Meeting.</p>	Chief Finance Officer	Complete – Approved at April IJB Committee	April 2023
	The Financial Regulations will be reviewed by April 2025.	Chief Finance Officer	Review date to be included in next Governance Documentation report.	December 2023
7 Dec 22	<p>Item 6 EXTERNAL AUDITORS ANNUAL PLAN</p> <p>Plan would now be brought forward for consideration to the April 2023 meeting.</p>	Lead External Auditor	Complete – report to April 2023 Committee.	April 2023
7 Dec 22	<p>Item 13 RISK MANAGEMENT MID YEAR UPDATE</p> <p>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.</p>	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	Governance Actions and Internal Follow Up Actions now complete.	June 2023

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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	Complete. Timelines now updated.	7 December 2022
24 Aug 22	Item 5 GOVERNANCE ACTIONS PLAN Progress Report for outstanding governance actions regarding Hosted (Lead Partner) Services Management and Integrated Workforce (workaround options) to the December 2022 meeting.	Chief Finance Officer	No comprehensive update available to Audit Committee regarding Hosted Service. Preliminary update to June 2023 Audit Committee.	Was December 2022 Now superceded by April 2023 Action Point above.
			Complete – See report 78/22 (appendix 2)	7 December 2022
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
24 Apr 19	Item 8 – The main areas recommended for improvement as part of the self-assessment exercise were. 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.