



## **ANGUS HEALTH AND SOCIAL CARE**

### **INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 JUNE 2023**

#### **2022/23 ANGUS INTEGRATION JOINT BOARD ANNUAL GOVERNANCE STATEMENT**

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

### **ABSTRACT**

This report sets out the Integration Joint Board's (IJB) draft Annual Governance Statement for financial year 2022/23. If approved, this Annual Governance Statement will then be formally included in the IJB's 2022/23 Annual Accounts.

### **1. RECOMMENDATIONS**

It is recommended that the IJB Audit Committee:-

- (i) Considers and approves the IJB's 2022/23 Annual Governance Statement.
- (ii) Authorises the Chair of the IJB's Audit Committee to write to Angus Council, NHS Tayside, Dundee IJB and Perth & Kinross IJB confirming the adequacy and effectiveness of the governance arrangements within Angus IJB for 2022/23, including sharing the latest version of the Annual Governance Statement.
- (iii) Requests that the Chief Finance Officer seek assurances from NHS Tayside, Angus Council, Dundee IJB and Perth & Kinross IJB prior to the next Angus IJB Audit Committee Meeting regarding reliance being placed on the systems of control within these organisations, in the context of the impact on Angus IJB.

### **2. BACKGROUND**

On an annual basis the IJB has to include an Annual Governance Statement within its Annual Accounts. This statement is intended to explain the IJB's governance arrangements and report on the effectiveness of the IJB's systems of internal control.

The statement describes:-

- The Scope and Responsibility of the IJB.
- The IJB's Governance Framework and Systems of Internal Control.
- The governance impact of COVID-19 within the IJB.
- An update re Mental Health governance arrangements.
- An update re Adult Protection issues.
- An update re Adults With Incapacity issues.
- An update regarding Income Management issues.
- Development Issues for 2023/24.
- Review of Effectiveness.

It is important to note the following points:-

- The attached draft governance report (appendix 1), once approved, will form part of the unaudited Annual Accounts submitted to the IJB's external auditors.
- Reference is made to reliance being placed on the systems of control within each of NHS Tayside, Angus Council, Dundee IJB and Perth & Kinross IJB. In due course, and prior to the next Angus IJB Audit Committee Meeting, assurances will be sought from Partners re these internal controls and their adequacy and effectiveness.
- Reference is made to views provided by the IJB's Internal Auditors. Those views are informed by work undertaken by Internal Audit, as described in the 2022/23 Annual Internal Audit Report (separate report to June 2023 IJB Audit Committee). As noted in the attached, the IJB's Chief Internal Auditor summarises that "Based on the work undertaken, I have concluded that reliance can be placed on the IJB's governance arrangements and systems of internal controls for 2022/23".
- As noted above, the Annual Governance Statement refers to the IJB's reliance on NHS Tayside, Angus Council, Dundee IJB and Perth & Kinross IJB maintaining the effectiveness of their systems of internal control. In turn, Angus IJB is required to provide reassurance to each of Angus Council, NHS Tayside, Dundee IJB and Perth & Kinross IJB regarding Angus IJB's Systems of Internal Control. It is proposed to do this by asking the Chair of the IJB Audit Committee to confirm to these four parties a view as to the adequacy and effectiveness of Angus IJB's systems of internal control. It is suggested that the following wording is shared with the four parties:-

***"ASSURANCES PROVIDED BY ANGUS INTEGRATION JOINT BOARD***

*Angus Integration Joint Board (Angus IJB) has responsibility for delegated services as described in the IJB's Integration Scheme. Since its inception the IJB has had an Audit Committee with devolved responsibility for a range of governance issues including assessing the adequacy and effectiveness of systems of internal control. As Chair of Angus IJB Audit Committee, considering the work undertaken by Angus IJB Audit Committee in the year 2022/23, I can confirm that adequate and effective governance arrangements were in place throughout Angus IJB during the year 2022/23. This is further described in Angus IJB's Annual Governance Statement attached."*

A copy of the most recent version of the Annual Governance Statement would then be provided alongside this statement.

- The Annual Governance statement acknowledges that a number of the issues for development in previous years remain outstanding. While some of the delay was previously attributable to the impact of COVID-19, it is important to note that other factors including the complexity of these issues, the requirement to work with other parties (e.g. regarding corporate support), management capacity and competing demands across a range of governance and operational issues all are factors in progress to resolving these issues. The IJB continues to receive regular updates on the most important outstanding governance actions.

### **3. CONCLUSIONS**

The IJB's Audit Committee needs to consider and approve the draft Annual Governance Statement and to confirm it is content for the Chair of the IJB Audit Committee to write to Angus Council, NHS Tayside, Dundee IJB and Perth & Kinross IJB providing them with confirmation of the adequacy and effectiveness of the governance arrangements within Angus IJB for 2022/23.

### **4. EQUALITY IMPACT ASSESSMENT**

An Equality Impact Assessment is not required.

**REPORT AUTHOR:** ALEXANDER BERRY, CHIEF FINANCE OFFICER  
**EMAIL DETAILS:** [tay.AngusHSCP@nhs.scot](mailto:tay.AngusHSCP@nhs.scot)

List of Appendices: Appendix 1: Angus IJB's Draft 2022/23 Governance Statement.