

**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
21 Jun 23	<b>Item 4 INTERNAL AUDIT PLAN 2023/24</b> Priorities have been agreed for the 2022/23 Internal Audit Plan. Firm plans including assignment planning and resourcing impacts were currently being refined. A finalised plan is to be submitted to the Audit Committee.	Chief Finance Officer	Report submitted to August 2023 meeting.	<b>August 2023</b>
21 Jun 23	<b>Item 5 INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS</b> AN05/21 Charging for Services - Action / Improvement plan to be shared with Councillor Meechan.	Chief Finance Officer	Action plan shared in July 2023.	<b>August 2023</b>
21 Jun 23	<b>Item 8 RISK MANAGEMENT ANNUAL REPORT 2022/23</b> Future iterations of the report should be reviewed to consider clarifying the “assurance” position more clearly.	Chief Officer	IJB plans to work on this basis for next report.	<b>December 2023</b>
21 Jun 23	<b>Item 9 DIRECTIONS UPDATE</b> Risk section of the report to be reviewed to include further assurances without providing unnecessary operation detail.	Chief Officer	IJB plans to work on this basis for next report.	<b>December 2023</b>
21 Jun 23	<b>Item 11 2022/23 ANGUS INTEGRATION JOINT BOARD ANNUAL GOVERNANCE STATEMENT</b> 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	Chair of IJB’s Audit Committee	Complete as per report to August 2023 Audit Committee.	<b>August 2023</b>

MEETING	ACTION POINT	RESPONSIBILITY	PROGRESS	Timeline
	for 2022/23, including sharing the latest version of the Annual Governance Statement.			
	Chief Officer to 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.	Chief Finance Officer	Complete as per report to August 2023 Audit Committee.	August 2023
21 Jun 23	<b>Item 12 2022/2023 UNAUDITED ANNUAL ACCOUNTS</b> Clarification to be provided to Councillor Meechan regarding the purple RAG status.	Chief Finance Officer	Confirmed as error in June 2023, revisions made in reports submitted to August 2023 meeting.	August 2023
21 Jun 23	<b>Item 13 UPDATE TO IJB RESERVES POLICY</b> The reserves policy will be reviewed by December 2026.		Not applicable until 2026. For information, it is not intended to retain this point as an audit committee action point.	December 2026
21 Jun 23	<b>Item 14 INTERNAL AUDIT REPORT – FINANCIAL MANAGEMENT (AN05/23)</b> The follow up actions as described in the “Management Responses” are monitored through the regular “Internal Audit-Follow Up” reports to the Audit Committee.	Chief Finance Officer	Follow up actions have been added to the Internal Audit Follow Up Actions and will be included in the report to the Audit Committee in August.	August 2023
26 Apr 23	<b>Item 6 INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS</b> 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	An update is being taken to the August 2023 Audit Committee meeting.	August 2023
26 Apr 23	<b>Item 7 GOVERNANCE ACTIONS PLAN</b> 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
7 Dec 22	<b>Item 13 RISK MANAGEMENT MID YEAR UPDATE</b> 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
20 April 22	<b>Item 3(b) ACTION POINT UPDATE</b> To progress a consideration of CIPFA’s	Chief Finance Officer	Not started yet, now reported through IJB Governance Action Plan.	Dec. 2022

MEETING	ACTION POINT	RESPONSIBILITY	PROGRESS	Timeline
	Ethical Framework			
24 Apr 19	<p><b>Item 8 – The main areas recommended for improvement as part of the self-assessment exercise were.</b></p> <p>2) Reflecting levels of Audit Committee membership turnover, the need to augment annual development sessions with additional training resources to assist new members.</p>	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.	<p><b>Was October 2019.</b></p> <p><b>Considered at Feb. 2022 Development Session.</b></p>