



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD – 23 AUGUST 2023**

**CHAIR'S ASSURANCE REPORT, AUDIT COMMITTEE JUNE 2023**

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

**ABSTRACT**

This report is the first Chair's Assurance Report from the Chair of Angus IJB Audit Committee. The report will use a standard format which will be reviewed following Angus Integration Joint Board (AIJB) members feedback.

The report is intended to provide high-level assurance to AIJB around the function of the Audit Committee and the delivery of the Audit Committee's objective and remit.

After Audit Committee meetings, this report will be submitted to each AIJB meeting with appropriate minutes of meetings as appendices.

The Audit Committee last met on 21 June 2023, the draft minute from this meeting is attached at appendix 1 and will be reviewed by Audit Committee members at the next meetings of the Audit Committee (23 August 2023). It is important to note that draft minutes are included to ensure that the IJB is sighted on Audit Committee business in a timely manner. **The IJB Committee are asked to note the minute of meeting of the Angus Health and Social Care Integration Joint Board Audit Committee of 21 June 2023.**

**1. PERFORMANCE AGAINST WORK PLAN**

The Audit Committee has an approved Annual Workplan. (See report 21/23, [https://www.angus.gov.uk/media/agenda\\_item\\_no\\_10\\_report\\_no\\_ijb\\_2123\\_audit\\_committee\\_annual\\_work\\_plan\\_202324\\_pdf](https://www.angus.gov.uk/media/agenda_item_no_10_report_no_ijb_2123_audit_committee_annual_work_plan_202324_pdf))

At the June Committee the following was discussed:-

Regular Business – Minutes of meetings, Action points and Governance Actions Plan.  
Items related to Year End Assurances and Annual Accounts – The IJB's Annual Governance Statement and Unaudited Annual Accounts.  
Internal Audit Issues – Internal Audit Plan Progress report, Follow Up Actions, Annual Internal Audit Report (2022/23), Internal Audit Report regarding "Financial management".  
Annual Items – Risk Management – Annual report, "Directions Update" – half yearly report.  
One Off items – Update to reserves Policy.

All reports are available at :

[https://www.angus.gov.uk/angus\\_health\\_and\\_social\\_care\\_integration\\_joint\\_board\\_audit\\_committee\\_26\\_april\\_2023](https://www.angus.gov.uk/angus_health_and_social_care_integration_joint_board_audit_committee_26_april_2023)

The Committee's Workplan for June 2023 indicated that the Audit Committee would be considering the 2023/24 Annual Internal Audit Plan. After consideration with the IJB's Internal Auditors it was agreed to defer this until August 2023.

The IJB is also still awaiting the output of the 2022/23 Internal Audit report regarding "Workforce".

## 2. UPDATE ON RISKS

The scrutiny and management of the IJB's strategic risks is devolved to Angus HSCP Clinical, Care and Professional Governance Forum, chaired by Angus HSCP's Associate Medical Director / Clinical Director. Monitoring of risk performance is undertaken on a bi-monthly basis with an overview provided to Angus HSCP Executive Management Team and NHS Tayside Care Governance Committee. There are no strategic risks devolved to the Audit Committee.

Beyond IJB Strategic Risks, the Audit Committee does, through regular reports, monitor progress with addressing a series of outstanding Governance Actions and Internal Audit Follow Up issues. The IJB did see an increase in unresolved governance issues during COVID. It is the general expectation that these will now be increasingly addressed in the post-COVID landscape. It has previously been agreed that key outstanding governance issues, as monitored by the Audit Committee, will be shared with the IJB via regular Finance reports. At the June 2023 IJB meeting progress with the following Governance issues were highlighted:-

- Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside
- Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs
- Review Corporate Support arrangements with Partners. (With an updated position proposed and accepted at the June 2023 meeting).
- Development of Performance and Resources oversight function. (Noting only as updated position agreed by IJB in April 2023).

## 3. DELEGATED DECISIONS TAKEN BY THE COMMITTEE

At its last meeting Angus Audited Committee made the following acknowledgments / key decisions: -

- 1) **Annual Governance Statement** – Approved the IJB's Annual Governance Statement for 2022/23 and authorised it for inclusion in the IJB's Annual Accounts and for sharing updates regarding governance re-assurance with Partner organisations.
- 2) **Annual Accounts** - Confirmed the submission of the Unaudited Annual Accounts (2022/23) to the IJB's Internal Auditors.
- 3) **Reserves Policy** – Approved an updated IJB Reserves Policy.

## 4. ANY OTHER MAJOR ISSUES TO HIGHLIGHT TO THE IJB

The period April to August of each year is the period when the IJB's Audit Committee oversees the collation of the IJB's Annual Accounts. The submission of Unaudited Annual Accounts to the IJB's External Auditors (Audit Scotland) will be followed by a period of those accounts being audited and the next Audit Committee should be in a position to review the IJB's Audited Accounts

## 5. HORIZON SCANNING

There are no specific issues under horizon scanning for the attention of the AIJB.

**Andrew Jack, Chair, Angus IJB Audit Committee.**

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**Appendix 1** Draft Minute of Audit Committee 21 June 2023.