



**ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD – 25 OCTOBER 2023**

CHAIR'S ASSURANCE REPORT, AUDIT COMMITTEE AUGUST 2023

REPORT BY CHIEF FINANCE OFFICER

ABSTRACT

This report is the second 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. Reports will only come to the IJB after there has been an Audit Committee.

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 23 August 2023, the draft minute from this meeting is attached at appendix 1 and will be reviewed by Audit Committee members at the next meeting of the Audit Committee (13 December 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.

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_ijn_2123_audit_committee_annual_work_plan_202324_pdf).

At the August 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 – Assurances from partners, Audited Annual Accounts and the Auditors Annual Audit Report.
- Internal Audit Issues – Internal Audit Plan Progress report, Follow up Actions, Internal Audit Report regarding "Workforce Plan" and the Annual Internal Audit Plan (2023/24).

All reports are available at :

https://www.angus.gov.uk/angus_health_and_social_care_integration_joint_board_audit_committee_23_august_2023

The Committee's Work plan 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. This has now been considered as per above.

The IJB received the output of the 2022/23 Internal Audit report regarding "Workforce" at the IJB meeting in August 2023.

The Audit Committee considered the IJB's audited Annual Accounts for 2022/23. While the Annual Accounts were not signed off, at the Audit Committee meeting itself, due to outstanding confirmation of assurances, after further follow up discussions and receipt of those required assurances the accounts have now been signed off.

2 UPDATE ON RISKS

The scrutiny and management of the IJB's strategic risks is devolved to Angus HSCP Clinical, Care and Professional Governance (CCPG) 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 risk 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-19. 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 August 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. The IJB has now reset its position regarding this issue after the June 2023 IJB meeting.
- Review of information Governance Strategy.

3 DELEGATED DECISIONS TAKEN BY THE COMMITTEE

At its last meeting, the Audit Committee made the following key decisions:

- 1) **Internal Audit Plan for 2023/24** – The Internal Audit Plan for 2023/24 was approved.
- 2) **Workforce Plan** – The follow up actions as described in the 'Management Responses' are to be monitored through the regular "Internal Audit – Follow Up" reports to the Audit Committee.
- 3) **Annual Accounts** – Approved the Audited Annual Accounts (2022/23) for signature and accepted the External Auditors Annual Report.

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 and approval of the IJB's Annual Accounts. The submission of Unaudited Annual Accounts to the IJB's External Auditors (Audit Scotland) in June 2023 was followed by a period of those accounts being audited. The August meeting received the Annual Audit report and gave the Audit Committees approval to the accounts. The External Auditors proposed Annual Audit Report was considered as part of this discussion. The report included one specific recommendation regarding the need to address issues of financial sustainability. The report made a number of other observations that have been considered by the IJBs Management Team.

5 HORIZON SCANNING

The IJB's Audit Committee will hold its annual Development Session on 25 October 2023. Otherwise, there are no specific issues under horizon scanning for the attention of the AIJB.

Andrew Jack, Chair, Angus IJB Audit Committee.

REPORT AUTHOR: Alexander Berry, Chief Finance Officer

EMAIL DETAILS: tay.angushscp@nhs.scot

Appendix 1 Draft Minute of Audit Committee 23 August 2023.