

AGENDA ITEM NO 3 (c)

MINUTE of MEETING of the **ANGUS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held in the Town and County Hall, Forfar on Wednesday 23 August 2023 at 11.30am.

Present: Members of Audit Committee

ANDREW JACK, Service User Representative
KATHRYN LINDSAY, Chief Social Work Officer
CHRIS BOYLE, Staff Representative, Angus Council
PETER DRURY, Non-Executive Board Member, NHS Tayside
ELAINE HENRY, Registered Medical Practitioner, NHS Tayside
Councillor GEORGE MEECHAN, Angus Council

Advisory Officers

ALEXANDER BERRY, Chief Finance Officer
GAIL SMITH, Chief Officer
TINA MAGSON, Manager, Team 1, Legal and Democratic Services, Angus Council

Also in Attendance

MARK LAIRD, Senior Audit Manager, Audit Scotland
BARRY HUDSON, Internal Auditor, Fife, Tayside and Forth Valley Audit and Management Services (FTF)
PAULINE GILLEN, Audit Director, Audit Scotland
JILLIAN GALLOWAY, Head of Community Health and Care Services, AHSCP
RHIONA SWANKIE, Management Accountant – Observer

ANDREW JACK, in the Chair

Prior the commencement of business, and in accordance with the provisions of the Board's Standing Order 3.5, the Board agreed that the order of business be varied and be considered in the following order.

1. APOLOGIES

Apologies for absence were intimated on behalf of Hayley Mearns, Third Sector Representative and Jocelyn Lyall, Chief Internal Auditor, Fife, Tayside and Forth Valley Audit and Management Services (FTF).

2. DECLARATIONS OF INTEREST and STATEMENTS OF TRANSPARENCY

There were no declarations of interest or statements of transparency made.

3. MINUTES INCLUDING ACTION LOG

(a) Previous Meeting

The minute of meeting of this Committee of 21 June 2023 was approved as a correct record.

(b) Audit Committee Action Points

The Chief Finance Officer provided a brief overview of the action log and welcomed Barry Hudson, Internal Auditor, Fife, Tayside and Forth Valley Audit and Management Services (FTF) and Pauline Gillen, Audit Director, Audit Scotland to their first meeting.

The Integration Joint Board Audit Committee agreed to note the action log of 21 June 2023.

4. ANNUAL INTERNAL AUDIT PLAN 2023/24

With reference to Article 12 of the minute of meeting of this Committee of 22 June 2022, there was submitted Report No IJB 61/23 by the Chief Internal Auditor seeking approval of the Annual Internal Plan for Angus IJB for 2023/24.

The Report indicated that the Internal Audit Plan described how the available resources would be utilised during the year, and noting, those resources to deliver the plan, would be provided by NHS Tayside and Angus Council Internal Audit Service. A total of 40 days had been included in the 2023/24 Internal Audit Plan.

The Internal Auditor provided a brief overview and highlighted the key areas of the Report.

The Integration Joint Board Audit Committee agreed:-

- (i) to approve the Internal Audit Plan for 2023/24;
- (ii) to request that Angus IJB's Internal Auditors proceed with the implementation of the approved Internal Audit Plan and report back to the IJB Audit Committee regarding progress of that plan; and
- (iii) to approve the Internal Audit Charter and to note that no updates were required.

5. INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS

With reference to Article 5 of the minute of meeting of this Committee of 21 June 2023, there was submitted Report No IJB 62/23 by the Chief Finance Officer updating members regarding the IJB's progress with the recommendations of the Internal Audit Reports.

The Chief Finance Officer provided a brief overview of progress and highlighted the contents of Appendix 2 to the Report.

The Chief Officer provided an update in relation to paragraph 2.9 of the Report - AN05/22 (Sustainability of Primary Care Services).

The Integration Joint Board Audit Committee agreed to note the Report and the progress made to date in terms of delivering the planned response.

6. 2022/23 AND 2023/24 INTERNAL AUDIT PLANS – PROGRESS REPORT

With reference to Article 6 of the minute of meeting of this Committee of 21 June 2023, there was submitted Report No IJB 63/23 by the Chief Internal Auditor briefing members on the completion of the 2022/23 Internal Audit Plan as well as progress against the 2023/24 plan.

The Report also detailed internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Angus IJB, for information.

Appendix 1 of the Report outlined the Internal Audit Progress Report for 2022/23 and 2023/24.

The Internal Auditor provided a brief summary of progress. He advised that the post of Chief Internal Auditor had now been filled. While there had been issues with the flow of work during 2022/23, it was anticipated that timelines would improve for 2023/24.

Kathryn Lindsay, Chief Social Work Officer highlighted the challenges with Mental Health and Drugs and Alcohol recovery and advised that in relation to Brambles Cottages, this was not

within the remit of the Integration Joint Board. The Chief Finance Officer and Chief Officer acknowledged this.

The Integration Joint Board Audit Committee agreed to note the work undertaken in relation to the 2022/23 and 2023/24 Internal Audit plans.

At this point in the meeting, Elaine Hendry, Registered Medical Practitioner joined the meeting.

7. GOVERNANCE ACTIONS PLAN

With reference to Article 7 of the minute of meeting of this Committee of 21 June 2023, there was submitted Report No IJB 64/23 by the Chief Finance Officer providing an update to members in relation to the Governance Actions Plan.

Appendix 1 to the Report highlighted that two actions had now been completed and actions that still required to be progressed or concluded to improve the IJB's overall governance arrangements.

The Chief Finance Officer provided a brief overview of the Report.

The Integration Joint Board Audit Committee agreed to note the Report and progress made to date in terms of delivering the planned response.

8. INTERNAL AUDIT REPORT – WORKFORCE PLAN (AN04/23)

There was submitted Report No IJB 66/23 by the Chief Finance Officer updating members on the final output of the Internal Audit Report regarding Workforce Plan.

The Report indicated that the 2022/23 Internal Audit plan included a review of the IJB's Workforce Plan. The final version of the Report was signed off by managers and the IJB's Internal Auditors in August 2023. The overall Audit Opinion of the level of assurance was of "Reasonable Assurance". The IJB's Internal Auditors had made two recommendations.

The Chief Finance Officer and the Internal Auditor provided a brief summary of the Report and also highlighted the key findings of the audit recommendations.

The Integration Joint Board Audit Committee agreed: -

- (i) to note the findings of the output of the Internal Audit into Workforce Plan; and
- (ii) to request that the follow up actions as described in the "Management Responses" were monitored through the regular "Internal Audit – Follow Up" Reports to the Audit Committee.

9. 2022/23 ANGUS INTEGRATION JOINT BOARD – ASSURANCES RECEIVED FROM PARTNERS

With reference to Article 11 of the minute of meeting of this Committee of 21 June 2023, there was submitted Report No IJB 65/23 by the Chief Finance Officer providing an update on assurances received from partner organisations.

The Report indicated that in compiling the Integration Joint Board's Annual Governance Statement, reference was made to the receipt of assurances from NHS Tayside, Angus Council, Dundee IJB and Perth and Kinross IJB regarding their governance arrangements, noting that Angus IJB was reliant on these organisations to deliver the IJB's overall aims and objectives.

Appendix 1 of the Report detailed the assurances provided by Angus Council for the year to 31 March 2023.

The Chief Finance Officer advised that Angus Council's Scrutiny and Audit Committee held on 22 August 2023 had been adjourned until Tuesday 29 August 2023 when Report No 217/23 – Annual Governance Statement Assurances would be considered. He advised members that should there be any difficulties with the approval of the assurances provided by Angus Council for the period to 31 March 2023, then the draft letter attached as Appendix 1 to the Report would require to be refined.

The Integration Joint Board agreed:-

- (i) to note the position regarding confirmation of receipt of assurance from Angus Council;
- (ii) to note the content of NHS Tayside's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within NHS Tayside;
- (iii) to note the content of Perth and Kinross IJB's Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Perth and Kinross IJB;
- (iv) to note the content of Dundee IJB Governance Statement and that it provided the required assurance to Angus IJB regarding arrangements in place within Dundee IJB; and
- (v) to note the status of assurances received were consistent with the contents of the IJB's Governance Statement in the audited Annual Accounts.

10. 2022/2023 AUDITED ANNUAL ACCOUNTS

With reference to Article 12 of the minute of meeting of this Committee of 21 June 2023, there was submitted Report No IJB 67/23 by the Chief Finance Officer setting out the Integration Joint Board's External Auditor's 2022/23 Annual Audit Report and the Integration Joint Board's (IJB) audited Annual Accounts for the period to 31 March 2023.

The IJB's Annual Accounts had now been audited by the IJB's External Auditor (Audit Scotland). The IJB had received feedback in the form of the External Auditor's Annual Audit Report detailed in Appendix 2 to the Report; and associated covering letter outlined in Appendix 1 to the Report.

The IJB's Audited Annual Accounts for 2022/23 were outlined in Appendix 3 to the Report, noting there were no material amendments to the Annual Accounts since these were shared with the Audit Committee in June 2023.

Pauline Gillen, Audit Director provided an informative overview of the External Auditor's Annual Report and associated Appendices to the Report and highlighted a number of the key areas and main judgements in relation to the Audit of the 2022/23 Annual Accounts including financial management and sustainability, vision, leadership and governance, and use of resources to improve outcomes including reference to the action plan for 2022/23.

In welcoming the Report, the Chair acknowledged the hard work involved in the audit process.

The Chief Finance Officer took the opportunity to thank Pauline Gillen and Mark Laird of Audit Scotland for their support and contribution to the IJB. He also advised that the audited Annual Accounts would be signed off post meeting, subject to approval by the Audit Committee and clarification of unresolved assurance issues with Angus Council.

The Integration Joint Board Audit Committee agreed: -

- (i) following consideration, to accept the External Auditor's Annual Audit Report for the Angus IJB outlined in Appendix 2 of the Report, including the associated covering letter outlined in Appendix 1 of the Report, and the "Proposed Independent Auditor's Report",

for the period to 31 March 2023, specifically, to note the key audit report recommendations and to accept the associated agreed management actions;

- (ii) following consideration, to approve the audited Annual Accounts, subject to clarification of unresolved assurance issues with Angus Council, for signature by the Chair, Chief Officer and Chief Finance Officer of the IJB; and
- (iii) to request that updates regarding management actions be reported to the December 2023 Audit Committee.

11. DATE OF NEXT MEETING

The Committee noted that the next hybrid meeting of the Angus Health and Social Care Integration Joint Board Audit Committee will be held on Wednesday 13 December 2023 at 11.30am in the Town and County Hall, Forfar.

VALEDICTORY

The Chair announced that Gail Smith, Chief Officer was retiring in November, and that this was her last meeting of the IJB Audit Committee. The Chair on behalf of the Board highlighted that Gail had been involved with the integration process since the beginning, was also appointment as Interim Chief Officer, before taking up the role of Chief Officer in July 2021. Gail was thanked for her invaluable work, dedication and commitment provided to the Angus Health and Social Care Partnership during her various roles held and thereafter wished her a long and happy retirement.

Gail advised that the process to appoint a Chief Officer would be progressed shortly and wished the Partnership well for the future.