



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 13 DECEMBER 2023
2022/23 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To present a report setting out progress towards completion of the External Auditor's 2022/23 Annual Audit Report Action Plan.

1. RECOMMENDATION

It is recommended that the Angus IJB Audit Committee consider and note the attached External Annual Audit Report Action Plan including that further updates will be brought forward to the April 2024 Audit Committee meeting.

2. BACKGROUND

The August 2023 meeting of the IJB's Audit Committee considered the IJB's External Auditor's 2022/23 Annual Audit report. Within the overall report, there was one specific recommendation made with a corresponding action agreed by the IJB's management. The attached appendix 1 provides an update on the progress of this action. As this matter remains work in progress, it will be brought forward in an update to the April 2023 Audit Committee.

3. PROPOSALS

The Audit Committee requires to consider and note the attached progress report.

4. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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List of Appendices:

Appendix 1 – Annual Audit report – Action Plan Update – December 2023

**ANGUS INTEGRATION JOINT BOARD 2022/23 ANNUAL AUDIT REPORT
ACTION PLAN UPDATE – DECEMBER 2023**

No.	Issue/risk	Recommendation	Agreed management action/timing	Update
1	<p>Financial Sustainability</p> <p>Angus IJB is required to make efficiency savings to maintain financial balance and ensure long term sustainability. The current Strategic Commissioning Plan cannot be delivered based on forecast available resources. Therefore, it will be necessary for the Angus IJB to revisit the content of the Strategic Delivery Plan and Strategic Financial Plan. Risk – The IJB’s operating model is not financially sustainable.</p>	<p>Angus IJB must continue to review service delivery models to support the identification and delivery of recurring savings to ensure financial sustainability.</p>	<p>Angus IJB will continue to progress approved plans and within that there is a continued commitment to work towards the generation of proposals (under the auspices of the Strategic Delivery Plan) to support the affordability of the overall Strategic Commissioning Plan (SCP).</p> <p>However, later in this financial year Angus IJB may need to return to the option of considering the need to undertake a more fundamental review of Angus IJB’s SCP.</p> <p>Chief Officer/ Chief Finance Officer December 2023.</p>	<p>Regular Finance reports to IJB describe limited progress with progressing the Strategic Financial Plan.</p> <p>Strategic Financial Planning update to be shared with Strategic Planning Group (SPG) in December 2023.</p> <p>2024/25 Draft Strategic Financial Plan to be presented to IJB by December 2024.</p> <p>Action not complete.</p>