



**INTEGRATION JOINT BOARD – 21 FEBRUARY 2024**

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

**REPORT BY ALEXANDER BERRY**

**Introduction**

This report provides assurance 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 13 December 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 (24 April 2024). 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\\_ijnb\\_2123\\_audit\\_committee\\_annual\\_work\\_plan\\_202324\\_pdf](https://www.angus.gov.uk/media/agenda_item_no_10_report_no_ijnb_2123_audit_committee_annual_work_plan_202324_pdf)).

At the December Committee the following was discussed: -

- Regular Business – Minutes of meetings, Action points and Governance Actions Plan.
- Internal Audit Issues – Internal Audit Plan Progress report and Follow up Actions.
- Governance Issues – Audit Committee Working Arrangements, Risk & Resilience Mid Year update, Directions update, Governance Document update and External Annual Audit – Progress Report.

All reports are available at: -

[https://www.angus.gov.uk/angus\\_health\\_and\\_social\\_care\\_integration\\_joint\\_board\\_audit\\_committee\\_13\\_december\\_2023](https://www.angus.gov.uk/angus_health_and_social_care_integration_joint_board_audit_committee_13_december_2023)

With regard to the External Annual Audit – Progress Report, the management response (to provide an update to the IJB regarding the Strategic Delivery Plan and the Strategic Financial Plan) were not yet complete, but this action will be completed through the submission of a first draft of a 2024/25 Strategic Financial Plan to the February 2024 IJB meeting.

## 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 December 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 of information Governance Strategy.

## 3 DELEGATED DECISIONS TAKEN BY THE COMMITTEE

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

- 1) **Audit Committee Working Arrangements** – Approved the re-appointment of Andrew Jack to the role of Chair of the IJB's Audit Committee. The IJB's Audit Committee has still to appoint a new Vice Chair, but this is expected to be confirmed at the April 2024 meeting.
- 2) **Governance Actions Plan** – Reflecting progress made in previous reports, agreed the Governance Actions Plan be merged into the Internal Audit Follow Up Actions Report as a separate appendix for future Audit Committee meetings.

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

It has been agreed that in 2023/24, for the first time, an Internal Control Evaluation (ICE) will be undertaken from January 2024 (final report to be presented in April 2024). The scope of the ICE will be a holistic overview of governance within Angus IJB to provide assurance that there is a sound system of internal control that supports the achievement of the IJB's objectives. Completion of this work earlier in the audit cycle will allow detailed consideration of the control environment and will provide early warning of any significant issues that may affect the Annual Governance Statement, allowing management to take any required remedial action before year-end. It also means that year end work to produce the annual internal audit report providing the Chief Internal Auditor's opinion will be more efficient, building on the detailed ICE work and reducing demands on management time during the annual accounts process. Annual Report work will then focus on year-end assurances and confirmation that previously agreed actions have been implemented.

## 5 HORIZON SCANNING

The IJB's Audit Committee acknowledged the requirement to review the IJB Risk Appetite and agreed to the suggestion of a joint development session with Angus IJB in February 2024. However, the IJB is now developing improved guidance in relation to risk tolerance and risk appetite and the application of both. This work is being progressed with NHS Tayside. Once clarified a joint development session will be held. Otherwise, there are no specific issues under horizon scanning for the attention of the AIJB.

The IJB's Audit Committee is aware that it needs to address some membership issues. A new member, Nicky Worrall, has already joined the Committee. However, the Audit Committee will also need to seek replacements for both Peter Drury and Kathryn Lindsay who have both stepped down from the Audit Committee.

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Appendix 1 Draft Minute of Audit Committee 13 December 2023.