



ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE

24 APRIL 2024

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 and that the IJB's responses within the Action Plan are deemed to be complete.

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 building on the previous update provided to the December 2023 Audit Committee. While the required plans do not demonstrate that the IJB can deliver the Strategic Commissioning Plan within available resources in the long term, they do set out progress made to date and next steps. Given this is an iterative process and remains ongoing work, the response to the External Audit action point is deemed to be complete.

3. PROPOSALS

The Audit Committee requires to consider and note the attached final report and that the required actions are deemed to be complete.

4. EQUALITY IMPACT ASSESSMENT

Due to the nature of this report an Equality Impact Assessment is not required.

REPORT AUTHOR: Alexander Berry, Chief Finance Officer
E-mail details: tay.angushscp@nhs.scot

List of Appendices:

Appendix 1 – 2022/23 Annual Audit report – Action Plan Update – April 2024

**ANGUS INTEGRATION JOINT BOARD 2022/23 ANNUAL AUDIT REPORT
ACTION PLAN UPDATE – APRIL 2024**

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>A Strategic Financial Planning (2024/25 to 2026/27) update was shared with the IJB in February 2024 and a further has been submitted to the IJB in April 2024.</p> <p>While these plans do not demonstrate that the IJB can deliver the Strategic Commissioning Plan within available resources in the long term, they do set out progress made to date and next steps.</p> <p>Action deemed to be complete.</p>