



ANGUS INTEGRATION JOINT BOARD

AUDIT COMMITTEE – 24 APRIL 2024

AUDIT COMMITTEE – ANNUAL WORK PLAN 2024/25

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update the Committee members of the Integration Joint Board (IJB) Audit Committee's proposed Annual Work Plan for 2024/25.

1. RECOMMENDATION

It is recommended that the IJB Audit Committee approves the IJB Audit Committee Annual Work Plan.

2. BACKGROUND

As members will be aware, there is a pattern of activity within the IJB Audit Committee reflecting the agreed Terms of Reference for the Committee. This covers issues associated with the likes of approval of Annual Accounts and work associated with Internal and External Audits. There are other IJB Audit Committee agenda items linked to issues devolved to the Audit Committee by the IJB. Appendix 1 summarises the IJB Audit Committee's Annual Work Plan for 2024/25 and acts as a guide to future business.

For 2024/25, there are some general points to note include:-

- The work plan now includes reviewing the output of the Internal Control Evaluation (ICE) in April of each year.
- That the Audit Committee now receives half-yearly Risk Management updates.
- That the Audit Committee now receives half-yearly "Directions" updates.
- Noting that an update regarding "External Reports" shared on the bespoke IJB Microsoft Teams Channel will be captured in the annual Communications update to the IJB.
- Not reflected here, but to note the dates for reviewing audited accounts will need to remain flexible. This may impact on timings around August 2024 to October 2024.
- The inclusion of an October 2024 Audit Committee development session.

This work plan will act as an agenda setting guide for the coming year.

3. CONCLUSIONS

It is recommended that the Integration Joint Board Audit Committee approve the Audit Committee Annual Work Plan.

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Appendix 1: Angus IJB Audit Committee Annual Work Plan

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Angus IJB Audit Committee	Annual Work plan	2024/25							
Agenda Issues	Detail	Apr-24	Jun-24	Aug-24	Oct-24	Dec-24	Apr-25	Comments	
Pre-Meeting Private Discussion	Meeting of Members, External & Internal Audit			✓				To take place 30 mins before Committee	
Work plan	Confirm Work plan	✓					✓	Annual Review	
Regular Business	Minutes of Previous	✓	✓	✓		✓	✓	Standing item	
	Action Point Update	✓	✓	✓		✓	✓	Standing item	
Internal Audit	Follow Up Actions	✓	✓	✓		✓	✓	Standing item	
	Annual Plan (Upcoming Year)		✓						
	Annual Plan Progress Report	✓	✓	✓		✓	✓	Standing item	
	Review Output of Internal Control Evaluation	✓					✓		
	Review Assignments	✓	✓	✓		✓	✓	Standing item as required	
Governance Issues	Governance Actions Plan	✓	✓	✓		✓	✓	Standing item; for 2024/25 plan to merge into Internal Audit Follow Up Actions reporting.	
	(Re) Appoint Chair and Vice Chair				✓	✓		Annual Review	
	Review & Approve Constitutional Arrangements				✓	✓		Annual Review	
	Review of Role of CFO	✓					✓	Annual Review (Noting in-depth review every 2 years - next in April 2025)	
	External Audit - Previous Year Progress report	✓				✓	✓	By end of Dec. each year (and April if required)	
	Annual Review of Risk Management		✓			✓		Includes mid-year update	
	Review of Directions		✓			✓		As per report 83/22, twice yearly reporting.	
	Annual Review of Governance Documents					✓		As per recommendation at April 2022 meeting	
	Note Tayside IJB Annual Internal Audit Reports					✓		Consider post year end	
Annual Accounts	Review External Auditors Annual Plan	✓					✓	By April each year	
	Annual Internal Audit report		✓					By end of June each year	
	Draft Governance Statement		✓					By end of June each year	
	Review Unaudited Accounts		✓					By end of June each year	
	Review Assurances from Partners			✓				By end of August each year (dependent on Partners)	
	Review External Auditors Report			✓				By end of August each year (indicative only)	
	Review Audited Accounts			✓				By end of August each year (indicative only)	
Development	Annual Development Session				✓	✓		Output to subsequent Audit Committee meeting	