

## **AGENDA ITEM NO 3(a)**

MINUTE of SPECIAL MEETING of the **ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE** held in the Town and County Hall, Forfar on Wednesday 30 October 2024 at 11.30am.

**Present: Members of Audit Committee**

ANDREW JACK, Service User Representative  
KIRSTY LEE, Interim Chief Social Work Officer  
SAM RIDDELL, Non-Executive Member  
Councillor GEORGE MEECHAN, Angus Council

### **Advisory Officers**

JILLIAN GALLOWAY, Chief Officer  
ALEXANDER BERRY, Chief Finance Officer  
TINA MAGSON, Legal, Governance and Change; Angus Council  
JOCELYN LYALL, NHS Chief Internal Auditor  
MARK LAIRD, Audit Scotland  
NEIL O'CONNOR, Audit Scotland

ANDREW JACK, in the Chair

#### **1. APOLOGIES**

Apologies for absence were intimated on behalf of Chris Boyle, Staff Representative, Angus Council and Hayley Mearns, Third Sector Representative.

#### **2. DECLARATIONS OF INTEREST and STATEMENTS OF TRANSPARENCY**

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

#### **3. INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS AND GOVERNANCE ACTION PLAN**

With reference to Article 5 of the minute of meeting of this Committee of 28 August 2024, there was submitted Report No IJB 73/24 by the Chief Finance Officer updating the Board regarding the IJB's progress in meeting the recommendations of the Internal Audit Report and the Governance Actions plan.

The Chief Finance Officer provided a brief overview and highlighted the key issues within the Report and discussed the contents of Appendix 2 to the Report.

The Chief Officer highlighted a number of Actions which had been given a revised timeline due to resources and wider issues, which would see a majority of the actions scheduled for closure by the end of the Financial Year.

The Integration Joint Board Audit Committee agreed:-

- (i) to note the Report and the progress made to date in terms of delivering the planned response; and
- (ii) to approve the revised Internal Audit Follow Up Process as detailed within Appendix 1 of the Report.

#### **4. AUDIT SCOTLAND – INTEGRATION JOINT BOARDS FINANCE AND PERFORMANCE 2024**

There was submitted Report No IJB 74/24 by the Chief Finance Officer which provided members with Audit Scotland's latest report regarding the finance and performance of IJBs in Scotland, highlighting some issues for members consideration.

The Chief Finance Officer provided a brief overview of the report and highlighted key messages, recommendations, financial performance, performance and commissioning & procurement detailed within Appendix 1 to the Report.

The Report captured financial information up to March 2023, which set out a well-recognised picture of increasing levels of financial overspend, reductions to IJB reserves and financial sustainability challenges. Section 3 of the report reflected a number of recommendations to IJBs along with detailed steps recommended for taking forward locally in response to the recommendations.

Mark Laird, Audit Scotland confirmed the challenges across all IJB's with regards to financial sustainability, unmet needs and workforce and recruitment issues, noting that Management had ensured the medium term financial plan was up to date, savings had been reviewed as well as there being a commitment to wider budget consultation and collaborative working with other IJB's. It was acknowledged that exploring data and performance framework collaboration would require input from other IJB's and it was recognised this would be resource intensive.

Following questions, the Integrated Joint Board Audit Committee agreed: -

- (i) to note the Audit Scotland Report attached as Appendix 1 to the Report; and
- (ii) to support the IJB's position with respect to the associated recommendations.

## **5. 2023/24 AUDITED ANNUAL ACCOUNTS**

With reference to Article 10 of the minute of meeting of this Committee of 23 August 2023, there was submitted Report No IJB 75/24 by the Chief Finance Officer, setting out the output from the Integration Joint Board's External Auditor's 2023/24 annual audit report of Angus IJB and the IJB's audited annual accounts for the period to 31 March 2024.

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, noting the single recommendation and associated agreed management action, and associated covering letter outlined in Appendix 1 to the Report.

The IJB's Audited Annual Accounts for period to 31 March 2024 were outlined in Appendix 3 to the Report.

Mark Laird, Audit Scotland 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 2023/24. It was noted that strategic priorities were clear with workforce challenges remaining a significant risk to the Board.

The Chief Finance Officer took the opportunity to thank Mark Laird and Neil O'Connor 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.

The Integration Joint Board Audit Committee agreed: -

- (i) to note and accept the External Auditor's annual audit report for Angus IJB, detailed in Appendix 2 of the Report, including the associated covering letter, within Appendix 1 of the Report which included the 'Proposed Independent Auditor's Report', for the period to 31 March 2024. This included noting the key audit report recommendation and accepted the associated agreed management actions;
- (ii) to approve the audited annual accounts for signature by the Chair, Chief Officer and Chief Finance Officer of the IJB; and
- (iii) that updates regarding both income reporting changes and management actions be reported to the Integration Joint Board Audit Committee on 18 December 2024.

**6. DATE OF NEXT MEETING**

The Committee noted that the next hybrid meeting of the Angus Integration Joint Board Audit Committee would be held on Wednesday 18 December 2024 at 11.30am in the Town and County Hall, Forfar.

**VALEDICTORY**

The Chair advised that this was the last meeting for Councillor George Meechan and on behalf of the Board thanked him for his support, contributions and for providing an invaluable service to Angus IJB and wished him well for the future.