



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 18 DECEMBER 2024  
IJB AUDIT COMMITTEE WORKING ARRANGEMENTS  
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

This report provides an update regarding a number of the working arrangements of the IJB's Audit Committee.

**1. RECOMMENDATIONS**

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Re-appoint Andrew Jack to the role of Chair of the IJB's Audit Committee;
- (ii) Re-appoint Chris Boyle to the role of Vice Chair of the IJB's Audit Committee;
- (iii) Consider the Audit Committee's constitutional arrangements and make any recommendations updating those arrangements including supporting the inclusion of suggested wording regarding Financial Regulations and Reserves Policy; and
- (iv) Notes that the IJB's Audit Committee Annual Development session will be held on 26 February 2025 at 11am, before the IJB meeting of the same day.

**2. BACKGROUND**

- 2.1 The IJB's Audit Committee's annual work plan includes an annual re-appointment of the Chair and Vice Chair roles and an annual review of the constitutional arrangements for the IJB Audit Committee. These issues would usually be dealt with after the IJB's Audit Committee Development Session. However, for 2024, that Development Session has been deferred to February 2025.

**3. CURRENT POSITION**

**3.1 CHAIR AND VICE CHAIR**

The IJB's Audit Committee was subject to its 3-yearly re-appointment by the IJB in October 2024 (next re-appointment is October 2027). While that is a formal 3-year cycle, intermittently the IJB also has to appoint new members to the IJB Audit Committee.

Separately, while the IJB approves the overall membership of the IJB Audit Committee, it is left to the IJB Audit Committee itself to agree the Chair and Vice Chair roles. These roles are currently fulfilled by Andrew Jack and Chris Boyle. Both of the current post-holders have intimated they are content to continue in these roles during 2025. It is therefore a recommendation of this report to re-appoint both current post-holders.

## 3.2 CONSTITUTIONAL ARRANGEMENTS

On an annual basis, the IJB's Audit Committee has agreed to review its constitutional arrangements. Usually this would be during and after an IJB Audit Committee Development Session, however, with the deferral of the Development Session, the Audit Committee's constitutional arrangements are attached to this report for review. The outcome of the last review was confirmed in December 2023 (report 85/23). That session has made two recommendations for updating the approved arrangements as follows: -

1. To insert a clause at 2.1 *"to assume responsibility for overview of progress with the implementation of directions, escalating key delivery issues to the IJB"*.
2. To amend point 2.2 to read "The Audit Committee will be required to provide an annual report of its activities and business to the IJB *and the Chair of the Audit Committee will be required to provide regular Chair's Assurance Reports to the IJB.*" (*Italics text added*).

However, at the time, the Audit Committee also noted that both these points had already been specifically agreed by the IJB and therefore a formal updating of the Audit Committee's formal constitutional arrangements could be deferred until the IJB itself was updating its overall constitutional arrangements.

In addition, and reflecting report 27/23, the Audit Committee now has devolved authority to review and revise the IJB's Financial Regulations and Reserves Policy. This should be reflected in the remit of the Audit Committee and is a further suggested insert to a future revision of the Audit Committee's constitutional arrangements to add in suggested wording as an additional clause at 2.1 :-

*"to assume responsibility for reviewing and revising the IJB's Financial Regulations and Reserves Policy"*.

As noted in report 27/23, this is only regarding Reserves Policy, not the actual deployment to reserves.

A formal updating of the IJB's constitutional arrangements is expected to happen in 2025 and the above two points from 2023, alongside the additional clause noted above and any other points agreed by the Audit Committee after this report, will be reflected in a submission to the IJB in due course for approval.

## 3.3 DEVELOPMENT SESSION

The IJB Audit Committee Development Session was originally scheduled for October 2025, but had to be rearranged due to the scheduling of an additional Audit Committee in October 2025. As a consequence, the Development Session will be re-scheduled to 26<sup>th</sup> February 2025, before the IJB meeting of the same day. Invitations will be sent out separately.

Routinely, an agenda would be agreed in advance and the Audit Committee are asked to highlight at this meeting any issues for potential discussion.

## 4. PROPOSALS

- 4.1 This report proposes the re-appointment to the roles of Chair and Vice Chair; notes support for future adjustments to the Audit Committee's constitutional arrangements; and notes the next steps with respect to outcomes from the IJB Audit Committee's Annual Development session.

## 5 EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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Appendix 1:- Angus Integration Joint Board Audit Committee – Standing Orders (Approved August 2022, with proposed December 2023 amendments).



**ANGUS HEALTH AND SOCIAL CARE  
ANGUS INTEGRATION JOINT BOARD  
STANDING ORDERS – AUDIT  
COMMITTEE**

## **ANGUS INTEGRATION JOINT BOARD (IJB) AUDIT COMMITTEE**

### **CONSTITUTIONAL ARRANGEMENTS (Last Updated August 2022)(Report 50/22, as part of IJB Review of Standing Orders)**

#### **1. Membership**

- 1.1 The IJB Audit Committee shall comprise of 7 members of the Integration Joint Board all of whom will be entitled to vote at the IJB Audit Committee. The 7 members shall include:-
  - (i) at least two voting members of the Integration Joint Board (one each from the voting membership of Angus Council and NHS Tayside) (excluding the Chair and Vice Chair of the Integration Joint Board who cannot be members of the IJB Audit Committee); and,
  - (ii) at least three non voting members of the Integration Joint Board (excluding the Chief Officer, Chief Financial Officer and other members of the Integration Joint Board who are members of the IJB by virtue solely of their roles within Angus IJB).
- 1.2 The IJB Chief Officer and Chief Finance Officer will be expected to attend meetings of the Audit Committee.
- 1.3 The membership of the IJB Audit Committee shall be reviewed, re-selected and re-approved by the Integration Joint Board on a three yearly basis.
- 1.4 The IJB Audit Committee should meet at least four times per year unless circumstances require additional meetings.
- 1.5 On an annual basis there shall be one private, unminuted meeting of the members of the Audit Committee with the IJB's Internal and External Auditors.
- 1.6 On an annual basis, the IJB Audit Committee shall appoint a Chair and Vice Chair of the IJB Audit Committee (who need not be a voting member of the Integration Joint Board).
- 1.7 Members of the IJB Audit Committee will require to attend one development event a year in respect of their role as IJB Audit Committee members.
- 1.8 Members of the Audit Committee shall subscribe to and comply with the Standards in Public Life - Model Code of Conduct for Members of Devolved Public Bodies (2021) ("Model Code") which is deemed to be incorporated herein.
- 1.9. Where an interest is disclosed, the member disclosing the interest is to decide whether, in the circumstances, it is appropriate for that member to take part in discussion of or voting on the item of business, using the tests contained within the Model Code.

#### **2. Remit**

- 2.1 The remit of the IJB Audit Committee shall be:-
  - (i) to agree the Internal IJB Audit Plan for the Integration Joint Board (without further reference to the Integration Joint Board) and to monitor that plan thereafter;
  - (ii) to consider the terms of any external or internal Inspections, assessments or audits of the Integration Joint Board with a view to making recommendations to the Integration Joint Board in respect thereof (excepting there from external or internal inspections, assessments or audits in respect of clinical and/or care

governance);

(iii) to fulfil an oversight function on behalf of the IJB regarding Risk Management activity through receipt of relevant reports;

(iv) to assume responsibility for overview of progress with the implementation of directions, escalating key delivery issues to the IJB; and

(v) to scrutinise and approve the annual accounts and Governance Statements.

2.2 The Audit Committee will be required to provide an annual report of its activities and business to the IJB and the Chair of the Audit Committee will be required to provide regular Chair's Assurance Reports to the IJB.

### **3. Quorum**

3.1 No business shall be transacted at a meeting of the IJB Audit Committee unless there are present at least three Members of the IJB Audit Committee.

### **4. Reports to the IJB Audit Committee of the Integration Joint Board**

4.1 The following shall have the right to submit reports to the IJB Audit Committee of the Integration Board which must be considered by the IJB Audit Committee of the Integration Board:-

- The Chief Officer of the Integration Board
- The Chief Finance Officer of the Integration Board
- The Integration Board's External Auditors
- The Integration Boards Internal Auditors

#### **Notes**

1. Last reviewed August 2022 [Audit Committee Report 50/22](#)