



## **AGENDA ITEM NO. 6**

**REPORT NO. IJB 15/25**

### **ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE**

**30 APRIL 2025**

#### **UPDATE TO IJB FINANCIAL REGULATIONS**

#### **REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

##### **ABSTRACT**

To present a report setting out an update of the IJB's Financial Regulations for approval by the Audit Committee.

##### **1. RECOMMENDATIONS**

- 1.1 It is recommended that the Integration Joint Board Audit Committee:-
- (i) Consider and approve the proposed updated IJB Financial Regulations; and
  - (ii) Request that the IJB's Financial Regulations are reviewed by April 2027.

##### **2. BACKGROUND**

- 2.1 Angus Integration Joint Board was established on 3 October 2015. At the time, a series of delegated functions and resources were devolved by Angus Council to NHS Tayside. These remain established in the 2022 Integration Scheme. As all operational services are delivered through Angus Council and NHS Tayside, so the operational delivery of services and associated financial matters are subject to Angus Council and NHS Tayside Financial Regulations and Standing Financial Instructions.
- 2.2 The IJB's Financial Regulations relate specifically to the role of the IJB and therefore do not reflect operational issues. The regulations are intended to be consistent with the IJB's Integration Scheme (2022) and were last reviewed in April 2023 with a request they were reviewed again by April 2025.

The IJB is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its responsibilities. Under the Scottish Government Regulations for all IJBs in Scotland, the Chief Officer, supported by the Chief Financial Officer must ensure that there are adequate systems and controls in place for the proper management of its financial affairs. These Financial Regulations detail the responsibilities of the IJB and the IJB's members for the IJB's financial affairs. The Chief Officer and the Chief Financial Officer and other officers supporting the IJB will follow these Regulations at all times in relation to the conduct of the IJB's financial affairs.

### **3. CURRENT POSITION**

- 3.1 A review of the IJB's Financial Regulations (as approved April 2023) was requested by April 2025. This April 2025 review is intended to be a high-level review – therefore it only addresses the likes of presentational issues and updates to terminology. It is intended that a more comprehensive update of the Financial Regulations will happen after other aspects of the IJB's governance framework are reviewed (e.g. the Integration Scheme) and that, at the latest, the Financial Regulations will be reviewed again by April 2027.
- 3.2 The main proposed revisions to this version of the IJB's Financial Regulations are as follows:-
- Further wording updates to reflect the adoption of the 2022 Integration Scheme.
  - Makes all references to Angus Council and NHS Tayside consistent in terms of presentation.
  - Includes references to delegated authority devolved to the Audit Committee (e.g. In August 2022 and April 2023).
  - Changes some terminology (tenses) to reflect that the IJB is fully operational , rather than being initiated.
  - References the introduction of the Global Internal Audit Standards as from April 2025.
  - Refreshes a series of wordings and terminologies.

As will be evident from the appendices, the above revisions do not mark a fundamental change in the content of the IJB's Financial Regulations but do update the regulations and do provide a firmer and tidier footing against which future revisions can now be considered.

### **4. PROPOSALS**

- 4.1 The proposed updated Financial Regulations are attached at appendix 1 showing tracked changes. A clean version, the version for approval, is attached at appendix 2.

This report sets a recommended update to the IJB's Financial Regulations, and the Audit Committee are recommended to consider and approve this update. It is also recommended that the IJB's Financial Regulations are reviewed by April 2027

### **5 EQUALITY IMPACT ASSESSMENT**

- 5.1 Due to the governance nature of this report, it has been confirmed with the IJB Lead for Equalities reporting that an Equalities Impact Assessment is not required.

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Appendix 1 : Angus IJB Financial Regulations at April 2023 (with proposed changes)  
Appendix 2 : Angus IJB Financial Regulations at April 2025 (for Approval)