



**ANGUS INTEGRATION JOINT BOARD**

**AUDIT COMMITTEE – 30 APRIL 2025**

**AUDIT COMMITTEE – ANNUAL WORK PLAN 2025/26**

**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 2025/26.

**1 RECOMMENDATION**

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

**2 BACKGROUND**

- 2.1 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 2025/26 and acts as a guide to future business.

- 2.2 For 2025/26, there are some general points to note include:-

- That the dates for reviewing audited accounts will need to remain flexible. This may impact on timings around August 2025 to October 2025.
- The inclusion of an October 2025 Audit Committee development session.
- The April 2025 "Review of the Role of the CFO" report has been deferred to June 2025.
- That the annual private meeting of Audit Committee members and the IJB's Internal and External Auditors is scheduled for 30 minutes before the meeting where the IJB's Annual Accounts will be approved. (Noting that date has still to be confirmed.)
- This work plan will act as an agenda setting guide for the coming year.

**3 EQUALITY IMPACT ASSESSMENT**

- 3.1 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.

**4 CONCLUSIONS**

- 4.1 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

Angus IJB Audit Committee Annual Work Plan

Appendix 1

| Angus IJB Audit Committee       | Annual Work plan                               | 2025/26                              |        |        |        |        |        |   |                    |
|---------------------------------|--|--------------------------------------|--------|--------|--------|--------|--------|---|--------------------|
| Agenda Issues                   | Detail   | Apr-25                               | Jun-25 | Aug-25 | Oct-25 | Dec-25 | Apr-26 | Comments  |                    |
| Pre-Meeting Private Discussion  | Meeting of Members, External & Internal Audit  |                                      |        | ✓      |        |        |        | To take place 30 mins before Committee meeting where Annual Accounts to be discussed. |                    |
| 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                        | ✓                                    | ✓      | ✓      |        | ✓      | ✓      | Reported alongside Internal Audit Follow Up Actions.                                  |                    |
|                                 | (Re) Appoint Chair and Vice Chair              |                                      |        |        | ✓      | ✓      |        | Annual Review   |                    |
|                                 | Review & Approve Constitutional Arrangements   |                                      |        |        | ✓      | ✓      |        | Annual Review   |                    |
|                                 | Review of Role of the CFO                      |                                      | ✓      |        |        |        | ✓      | Annual Review (Noting in-depth review every 2 years - next in April 2027)             |                    |
|                                 | 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 report 94/24.  |                    |
|                                 | 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  |                    |

Shaded items may be rescheduled to accommodate the finalisation of the IJB's Annual Accounts.