

AGENDA ITEM NO 3(a)

MINUTE of MEETING of the **ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE** held in the Town and County Hall, Forfar on Wednesday 30 April 2025 at 11.30am.

Present: Members of Audit Committee

ANDREW JACK, Service User Representative
Councillor LOIS SPEED, Angus Council
KIRSTY LEE, Chief Social Work Officer
SAM RIDDELL, Non-Executive Board Member, NHS Tayside
CHRISTOPHER SCHOFIELD, Registered Medical Practitioner

Advisory Officers

JILLIAN GALLOWAY, Chief Officer
ALEXANDER BERRY, Chief Finance Officer
TINA KIDD, Legal, Governance and Change; Angus Council
JOCELYN LYALL, NHS Chief Internal Auditor
LISA PRUDOM, Head of Community Health and Social Care Services

ANDREW JACK, in the Chair

Prior to the commencement of business, the Chair welcomed Councillor Lois Speed to the Integrated Joint Board Audit Committee.

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 & STATEMENTS OF TRANSPARENCY

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

3. MINUTES INCLUDING ACTION LOG

(a) Previous Meeting

The minute of meeting of this Committee of 18 December 2024 was submitted and approved as correct record subject to the following amendment within the minute as detailed: -

Item 1

That the words "Christopher Schofield, Third Sector Representative" be removed and replaced with the words "Christopher Schofield, Registered Medical Practitioner".

(b) Audit Committee Action Points

Alexander Berry, Chief Finance Officer provided a brief overview of the action log, and provided an update with regards to Item 7 - Governance Actions Plan (26 April 2023), Lead Partner Services had been worked on over the last 18 months. The performance management and sharing of activity information side of this item was still being worked on.

The Chief Officer suggested a position paper be brought to the committee in June 2025 to describe the new Governance Process which would allow this action to be closed off, this was welcomed by the Committee.

The Integration Joint Board Audit Committee agreed to note the update provided in relation to the action log of 18 December 2024.

At this point in the meeting (11:36) Jocelyn Lyall, Chief Internal Auditor, NHS joined the meeting remotely.

4. INTERNAL AUDIT REPORTS – FOLLOW UP ACTIONS AND GOVERNANCE ACTIONS PLAN

With reference to Article 5 of the minute of meeting of this Committee of 18 December 2024, there was submitted Report No IJB 13/25 by the Chief Finance Officer updating the Integration Joint Board Audit Committee regarding the Integrated Joint Boards progress made to date in terms of delivering the planned responses.

The Chief Finance Officer provided a brief overview, highlighting the key items within the Report for both Internal Audit Follow Up Actions and the Governance Actions Plan. The Integrated Joint Board Audit Committee were also updated with regards to items 3.6 (AN06/22 Commissioned Services) which had been actioned as far as it could and was now deemed as a complete action and 3.9 (2018/19 Ministerial Strategic Groups' Review of Integration) which had been closed off as the risk could not be directly resolved by the Integrated Joint Board Audit Committee. This risk would continue and be monitored by the Integrated Joint Board Committee in future through Finance and Financial Planning Reports.

The Integration Joint Board Audit Committee agreed to note the Report and the progress made to date in terms of delivering the planned responses.

5. 2024/25 INTERNAL AUDIT PLAN – PROGRESS REPORT

With reference to Article 6 of the minute of meeting of this Committee of 18 December 2024, there was submitted Report No IJB 14/25 by the Chief Internal Auditor updating members on the progress of the 2024/2025 Internal Audit Plan, including internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs were considered relevant for assurance purposes to Angus IJB, for information. The Report also provided an update on the introduction of new Global Internal Audit Standards (GIAS) and the implications this would have for the Internal Audit Service provided to the IJB and the role of the Audit Committee.

The Report indicated that the Global Internal Audit Standards (UK Public Sector) which had replaced the Public Sector Internal Audit Standards (PSIAS) on 1 April 2025 required the Chief Internal Auditor to report periodically to the Integrated Joint Board Audit Committee on activities and performance relative to the approved annual plan. Audit work was planned to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.

Appendix 1 of the Report incorporated the updates on progress made on the actions and Jocelyn Lyall, Chief Internal Auditor provided a brief overview of the Report advising that the fieldwork for the Internal Control Evaluation, which covered all areas of governance, was now completed. A draft Report would be issued to management later in the week and would highlight any areas of improvement and any findings would be fed into year end and annual Reports.

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

- (i) to note the work undertaken relating to the 2024/25 Internal Audit Plan; and
- (ii) to note the changes arising from the new GIAS and the implications for the Internal Audit Service and the Audit Committee.

6. UPDATE TO IJB FINANCIAL REGULATIONS

With reference to Article 12 of the minute of meeting of this Committee of 26 April 2023, there was submitted Report No IJB 15/25 by the Chief Finance Officer updating members of the IJB's Financial Regulations for approval by the Integrated Joint Board Audit Committee.

The review has been developed by the Chief Finance Officer and a review of the Integrated Joint Board's Financial Regulations, as approved in April 2023, had been requested by April 2025. The review was intended to be high-level and addressed the likes of presentational issues and updates to terminology. It was intended that a more comprehensive update of the Financial Regulations would happen after other aspects of the Integrated Joint Board's governance framework had been reviewed. It was proposed that at the latest the Financial Regulations would be reviewed again by April 2027.

Appendices 1 and 2 of the Report outlined the proposed and previous Financial Regulations. Section 9.2 of the Report outlined the main proposed revisions with regards to the Integrated Joint Boards Financial Regulations.

The Integrated Joint Board Audit Committee agreed: -

- (i) to approve the updated Integrated Joint Boards Financial Regulations; and
- (ii) to note that the Integrated Joint Boards Financial Regulations would be reviewed by April 2027.

7. IJB AUDIT COMMITTEE – DEVELOPMENT SESSION UPDATE

There was submitted Report No IJB 16/25 by the Chief Finance Officer updating members on the outcomes of the IJB Audit Committee Development Session of 26 February 2025.

The Report provided members with an overview of the Annual Development Session which was held on 26 February 2025. The issues considered at the session were: Review of the Audit Committee's constitutional arrangements, Review of the Audit Committee's Chair/Vice Chair arrangements, Equality Impact Assessments requirements and reflection on Audit Committee Reports, Best Value Reporting, Managing Overdue Governance Actions and IJB Risk Reporting.

The Integrated Joint Board Audit Committee agreed: -

- (i) to note the outcomes and actions from the Integrated Joint Board Audit Committee Development Session of 26 February 2025; and
- (ii) to request that the Integrated Joint Boards Annual Best Value self-assessment is shared with Integrated Joint Board Audit Committee members as a briefing note between IJB Audit Committee meetings (i.e. between June and August meetings) for information.

8. 2023/24 EXTERNAL ANNUAL AUDIT REPORT – PROGRESS REPORT

With reference to Article 9 of the minute of meeting of this Committee of 18 December 2024, there was submitted Report No IJB 17/25 by the Chief Finance Officer presenting progress towards completion of the External Auditor's 2023/2024 Annual Audit Report Action Plan.

The IJB's External Auditor's 2023/24 Annual Audit Report of 30 October 2024 had one specific recommendation made with an additional action agreed by the IJB's management. Appendix 1 of the Report provided members with an update on the progress of these actions, noting both items were now deemed as complete.

The Integrated Joint Board Audit Committee agreed to note the External Annual Audit Report Action Plan and that the Integrated Joint Boards responses within the Action Plan were deemed to be completed.

9. 2024/25 EXTERNAL AUDIT ANNUAL AUDIT PLAN

With reference to Article 10 of the minute of meeting of this Committee of 24 April 2024, there was submitted Report No IJB 18/25 by the Chief Finance Officer providing information regarding the 2024/25 External Audit Annual Audit Plan.

Appendix 1 of the Report provided members with the Annual Audit Plan for 2024/25. Timescales for submission of unaudited accounts remained consistent with previous years and were set out in the attached Annual Audit Plan Audit Timetable. To meet these timescales, the Audit Committee would require to approve the unaudited accounts on 25 June 2025. Audited Accounts would then be routinely scheduled for discussion at the meeting of 27 August 2025, however it was noted that this may be too early to consider the audited accounts and a Special Audit Committee may be required

The Integration Joint Board Audit Committee agreed: -

- (i) to note the External Audit Annual Audit Plan 2024/25 within Appendix 1 attached to the Report;
- (ii) to approve the proposed audit fee of £34,000 and devolved authority for approval of any reasonable supplementary fees to the Chief Finance Officer; and
- (iii) to note the potential uncertainty about the timing of reporting arrangements and the need for a possible additional or re-arranged Audit Committee meeting to deal with the review of final accounts and External Audit outputs and potential holding dates of 1 October 2025 and 29 October 2025 were also noted.

10. AUDIT COMMITTEE - ANNUAL WORK PLAN 2025/26

With reference to Article 11 of the minute of meeting of this Committee of 24 April 2024, there was submitted Report No IJB 19/25 by the Chief Finance Officer updating the Integrated Joint Board Audit Committee's proposed Annual Work Plan for 2025/26.

The Report indicated that for 2025/26 there were some general points to note which included a development session planned for October 2025 along with the annual private meeting of the Audit Committee members and the IJB's Internal and External Auditors which would be scheduled 30 minutes prior to the meeting where the IJB's Annual Accounts would be considered. Appendix 1 of the Report provided members with the Angus Integrated Joint Board Audit Committee Annual Work Plan.

The Chief Finance Officer would arrange to meet with Councillor Speed, as a new member of the Committee, to talk through the cycle of work involved within the Audit Committee.

The Integration Joint Board Audit Committee agreed the IJB Audit Committee Annual Work Plan for 2025/26.

11. 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 25 June 2025 at 11.30am in the Town and County Hall, Forfar.