

**ANGUS INTEGRATION JOINT BOARD**

**25 JUNE 2025**

**CHAIR'S ASSURANCE REPORT, AUDIT COMMITTEE - 30 APRIL 2025**

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

**INTRODUCTION**

The purpose of this report is to provide Angus Integration Joint Board (AIJB) with a assurance from the Chair of Angus IJB Audit Committee. After Audit Committee meetings, this report is submitted to each AIJB meeting with appropriate minutes of meetings as appendices.

The report is intended to provide high-level assurance to AIJB around the function of the Audit Committee and the delivery of the Audit Committee's objective and remit.

The Audit Committee last met on 30 April 2025 the draft minute from this meeting is attached at Appendix 2 and will be reviewed by Audit Committee members at the next meeting of the Audit Committee (scheduled for 25 June 2025). It is important to note that draft minutes are included to ensure that the IJB is sighted on Audit Committee business in a timely manner.

**1 PERFORMANCE AGAINST WORK PLAN**

The Audit Committee has an approved Annual Workplan. (See report 19/25),  
[Audit Committee Annual Workplan 2025-2026](#)

At the April 2025 Audit Committee meeting, the following was discussed: -

- Regular Business – Minutes of meetings and Action Points.
- Internal Audit reports – Follow Up Actions and Governance Action Plan.
- 2024/25 Internal Audit Plan – Progress Report.
- Update to IJB Financial Regulations.
- IJB Audit Committee – Development Session Update.
- 2023/24 External Annual Audit - Progress Report.
- 2024/25 External Audit Annual Audit Plan.
- Audit Committee – Annual Work Plan 2025/26.

All reports are available at: -

[Angus Health and Social Care Integration Joint Board Audit Committee - 30 April 2025 | Angus Council](#)

**2 UPDATE ON RISKS**

The scrutiny and management of the IJB's strategic risks is devolved to Angus HSCP Clinical, Care and Professional Governance Forum. The group is chaired by the Associate Medical Director, Head of Community Health, and Care Services, AHSCP Lead Nurse and Angus HSCP Allied Health Professions Lead on a rotational basis. Monitoring of risk performance is undertaken on a regular basis with an overview provided to Angus HSCP Executive Management Team and a Risk Management update being provided twice-yearly to the Audit Committee. There are no strategic risks devolved to the Audit Committee.

Beyond IJB strategic risks, the Audit Committee does, through regular reports, monitor progress with addressing a series of outstanding Governance Actions and Internal Audit Follow Up issues. As part of discussions with the IJB's Internal Auditors, it has previously been agreed that key outstanding governance issues, as monitored by the Audit Committee, will be included as part of this report going forward (see appendix 1). The key long-standing governance issues are currently: -

- Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside.
- Development of improved Lead Partner Services arrangements in conjunction with neighboring IJBs
- Review of Information Governance Strategy.
- Developing responses to improving the Charging for Services Process.
- The requirement to review the IJB Scheme of Delegation (as per report 94/24).

### 3 DELEGATED DECISIONS TAKEN BY THE COMMITTEE

At its last meeting, the Audit Committee made the following key decisions:

- **Internal Audit Reports – Follow up Actions and Governance Action plans** –The Committee noted the reports, and the progress made to date in terms of delivering responses to these recommendations. The Committee noted the completion of five outstanding actions.
- **2024/25 Internal Audit Plan – Progress Report** – The Committee noted the work undertaken relating to the 2024/25 Internal Audit Plan. The committee noted the changes arising from the new Global Internal Audit Standards (GIAS) and the implications for the Internal Audit Service and the Audit Committee.
- **Update to IJB Financial Regulations** – The Committee agreed to approve the updated IJB Financial Regulations and noted that the IJB Financial Regulations would next be reviewed by April 2027.
- **IJB Audit Committee – Development Session** – The Committee noted the outcomes and actions from the IJB Audit Committee Development Session and requested that the IJBs Annual Best Value self-assessment is shared with the IJB Audit Committee members as a briefing note between the next set of Audit Committee meetings (i.e. June and August meetings) for information.
- **2023/24 External Annual Audit - Progress Report** – The Committee noted the External Audit Report Action Plan and noted that the IJBs responses within the Action Plan were now deemed as completed.
- **2024/25 External Audit Annual Audit Plan** – The Committee noted the External Audit Annual Audit Plan and approved the proposed £34,000 audit fee and devolved authority for approval of any reasonable supplementary fees to the Chief Financial Officer. The Committee also noted the uncertainty around timings of the IJBs final accounts and External Audit outputs and the possibility of additional or re-arranged Audit Committee meetings to review these.
- **Audit Committee – Annual Work Plan 2025/26** – The Committee agreed the IJB Audit Committee Annual Work Plan.

### 4 ANY OTHER MAJOR ISSUES TO HIGHLIGHT TO THE IJB

As of the April Audit Committee meeting, all Audit Committee member positions are now filled.

### 5 HORIZON SCANNING

The June 2025 IJB Audit Committee will receive a series of documents (Including annual internal audit reports, annual governance statements and the IJBs Unaudited 2024/25 Annual Accounts as part of the work towards the ratification of the IJBs 2024/25 Annual Accounts).

The Audit Committee had to defer its 2024 Annual Development Session, and this is now scheduled for February 2025.

**Andrew Jack, Chair, Angus IJB Audit Committee.**

**REPORT AUTHOR:** Alexander Berry, Chief Finance Officer

**EMAIL DETAILS:** [tay.angushscp@nhs.scot](mailto:tay.angushscp@nhs.scot)

Appendix 1: IJB Financial Governance

Appendix 2: Draft Minute of Audit Committee meeting of 18 December 2024

## Appendix 1

With respect to governance issues, there are several long-standing issues that remain unresolved, and it has been previously agreed that it would be helpful to highlight these to the IJB. These issues and some commentaries are detailed below.

Issue	Status / Background to Status	Implications of Status	Commentary	Action Required
Development of Large Hospital Set Aside arrangements in conjunction with NHS Tayside	Limited Progress - See separate IJB report (81/20) – This issue requires resolution between NHS Tayside and all local IJBs. Coordinated management resource is required to resolve this and that has been challenging since the inception of IJBs.	Lack of progress diminishes the clarity required to help the IJB to fully direct resources within the Strategic Plan.	Regular IJB-level activity reporting now in place via Finance reports.	The IJB intends to maintain a focus on Large Hospital activity, until alternative options for monitoring and reporting emerge locally or nationally. On that basis, it is expected that a recommendation will come to the August 2025 IJB Audit Committee recommending closure of this action.
Development of improved Lead Partner Services arrangements in conjunction with neighbouring IJBs	Good Progress – This has required proportionate improved coordination between all 3 IJBs across a series of domains including the likes of financial, risk, strategic, performance and clinical and care governance.	Previous lack of progress undermined the IJB's ability to fully direct resources within the IJB's Strategic Plan.	Work regarding 4 out of the 5 key information sharing domains is now complete; Risk Management, Strategic Planning, Financial Management and Clinical and Care Governance.	Improvement work regarding sharing Performance information is currently under construction.
Review of Information Governance Strategy	Good progress - The IJB has an outstanding action to review its 2019-2022 Information Governance Strategy.	While the previous strategy is still in place, the lack of an updated strategy undermines overall Information Governance within the IJB.	IJB recognises that the current documentation does not align fully to Angus Council documentation.	A Paralegal is now in post to ensure the IJB move to documentation which is consistent with Angus Council processes and procedures for Information Governance.
Charging for Services Improvement Plan	Good progress - The IJB has been responding to recommendations from Internal Audit report AN05/21 with a view to improving the processes associated with charging for services.	Previous working arrangements have developed incrementally with consequent inefficiencies.	The Angus Charging Group have overseen the development and implementation of an improvement plan. This plan is largely complete.	Angus Charging Group overseeing the completion of the last remaining actions in the improvement plan.
The updating of the IJB Scheme of Delegation	The IJB last formally approved an IJB Scheme of Delegation in March 2016, prior to the IJB "Going Live" in April 2016.	The Scheme of Delegation requires review.	As per report 94/24 (Audit Committee December 2024) the IJB recognises the need to review this Scheme of Delegation.	The IJB intends to conduct a wider review of the IJBs Governance framework, which will include a review of the IJBs SoD to ensure it reflects current governance arrangements, appropriate responsibilities and statutory requirements. Updates will be reported the IJB in due course.

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 Integrated 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.