



Minutes

IJB Audit and Assurance Committee

10.00am, Friday 20 August 2021

Virtual Meeting, Microsoft Teams

Present:

Councillor Phil Doggart (Chair), Councillor George Gordon, Kirsten Hey, Martin Hill, Grant Macrae and Peter Murray.

Officers: Matthew Brass (Clerk), Laura Calder (Principal Audit Manager), Lesley Newdall (Chief Internal Auditor), Moira Pringle (Chief Finance Officer), Angela Ritchie (Operations Manager, EHSCP), Donna Rodger (Executive Assistant).

Apologies: Nick Bennet and Nicola Mackenzie

1. Minutes.

The minute of the Audit and Assurance Committee of the 11 June 2021 was presented for approval as a correct record.

Decision

To approve the minute as a correct record.

2. Annual Cycle of Business

The annual cycle of business was presented to Committee.

Decision

To agree the updated Annual Cycle of Business.

(Reference – Annual Cycle of Business, submitted.)

3. Rolling Actions Log

The outstanding actions up to August 2021 were presented to committee.

Decision

- 1) To agree to providing an update on Action 2 at the September meeting.
- 2) To otherwise note the remaining outstanding actions.

(Reference – Outstanding Actions, submitted)

4. Internal Audit Annual Opinion 2020-21

Committee were presented with the Internal Audit (IA) Annual Opinion for the year ended 31 March 2021. The Opinion was based on the outcomes of three audits completed as part of the 2020/21 IA Plan and was also informed by the outcomes of the relevant Partnership audits performed by the Council and NHS Lothian. Overall, the IA Opinion gave an amber rating, with some weaknesses identified and improvement required, but suggested that risks are being managed and the EIJB's objectives should be achieved.

Members questioned the timescales of risks and challenged why the implementation date for basic actions was so far in the future. Officers noted that the date published in the report referred to when IA would be content the action had become engrained in Committee/Team practise, which may be after two or three Committee cycles. Members suggested that it may be beneficial to publish both a management completion date alongside the IA follow-up closure date in order to clarify exactly when actions should be implemented by. Officers agreed to investigate the suitability of the approach but did note that the follow-up process had to be stringent given the Code of Audit Practice's regulations.

Moving forward, members questioned officers over what had to be done to get on track and achieve a green rating. IA suggested there had to be more amber/green ratings in the overall assessments – and undergoing processes such as Trend Analyses may help this – however the current 2021-22 Opinion was unknown due to the unknown impacts of Covid-19.

Decision

- 1) To note the final 'some improvement required' amber rated IA opinion for the year ended 31 March 2021.
- 2) To review and scrutinise the outcomes of the audit of 'EIJB Management Information' internal audit completed in July 2021 to support the annual opinion.
- 3) To request further reference in the September IA report on a suggested path to a green opinion for 2021-22.

(Reference – Report by the Chief Internal Auditor, submitted)

5. Annual Assurance Statements – Clinical and Care Governance, Futures, Performance and Delivery and the Strategic Planning Group

The annual assurance statements from each Committee was presented to Audit and Assurance members for their scrutiny on behalf of the Edinburgh Integration Joint Board. Members were asked to provide scrutiny on the assurance levels taken from each Committee as well as provide oversight over the process as a whole, with different Committees using different approaches.

Members noted the statements and found a common factor through most Committees was the lack of resources each Committee reported which hindered their ability to fulfil their duties, this included reliable data shortages and staffing shortages.

Moving forward, although there were different approaches taken, members expressed the need for further information regarding follow-up/improvement actions and suggested seeking advice and guidance from NHS Lothian or External Auditors on best practice models for assurance statements.

Decision

- 4) To consider the 2020/21 annual assurance statements from the; Clinical and Care Governance Committee, Futures Committee, Performance and Delivery Committee and the Strategic Planning Group.
- 5) To circulate the Audit and Assurance Committee statement as soon as possible.
- 6) To share feedback with Committee Chairs.

(Reference – Report by the Chief Finance Officer, Edinburgh Integration Joint Board, submitted)

6. Records Management Plan – Update

Committee were presented with a revised EIJB records management plan (RMP) and policy statement. The revised version came off the back of the National Records of Scotland (NRS) feedback after their review after both documents were submitted in November 2020. The updated version incorporated these revisions and members approval was sought prior to resubmission to the NRS.

Members requested that in future iterations of the RMP that efforts would be made to make it more concise and highlight the key compliance points that are most significant for members.

Due to the minor changes sought, members and officers agreed that the RMP would not need to be referred to the EIJB for formal ratification.

Decision

- 1) To approve the revised Records Management Plan and Policy Statement
- 2) To agree the revised Records Management Plan, Policy Statement and Business Classification Scheme should be submitted to National Records of Scotland.

(Reference – Report by the Chief Finance Officer, Edinburgh Integration Joint Board, submitted)

7. Date of next Meeting

TBC