



Minute

IJB Audit and Assurance Committee

10.00am, Thursday 8 June 2023

Held remotely by video conference

Present:

Peter Murray (Chair) Elizabeth Gordon, Kirsten Hey, Councillor Claire Miller
(Items 2-4)

Officers: Angela Brydon (Operations Manager EHSCP), Laura Calder (Senior Audit Manager), Christopher Gardner (Audit Scotland) Rachel Gentlemen (Committee Services), Andrew Henderson (Clerk), Lynsey Macmillan (Auditor), Russell McIntosh (Principal Auditor), Michael Oliphant (Audit Scotland), Moira Pringle (Chief Finance Officer), Donald Scott (Assurance Officer), Shabaaz Tawseen (Audit Scotland).

Apologies:

Councillor Euan Davidson

1. Quorum

In the absence of a quorum for items 4-8, the members present agreed to discuss the items on the agenda and submit their recommendations to the next meeting of the Committee.

2. Minutes

Decision

The minute of the Audit and Assurance Committee of 20 March 2023 was approved as a correct record subject to the following amendment:

Apologies: Kirsten Hey

3. Outstanding Actions

The outstanding actions updated to June 2023 were presented to committee.

Decision

To agree to the closure of the following action:

Action 1.2 Review of Audit and Assurance Terms of Reference.

(Reference – Rolling Actions Log, submitted)

4. Annual Cycle of Business

The annual cycle of business was presented.

Decision:

To agree the updated Annual Cycle of Business attached as an appendix.

(Reference – Annual Cycle of Business, submitted)

5. Edinburgh Integration Joint Board Unaudited Annual Accounts 2022-23

The unaudited 2022/23 annual accounts for Edinburgh Integration Joint Board were presented to the Audit and Assurance Committee for scrutiny.

Officers took the opportunity to acknowledge that the transformation programme referenced the annual performance report and aimed to provide a balanced perspective on the IJB's performance.

Decision:

- 1) To note the draft financial statements submitted; and
- 2) To note the proposed timescale for completion.

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

6. EIJB Risk Register

The latest iteration of the Edinburgh Integration Joint Board (EIJB) risk register was presented for members' endorsement.

There was a discussion in relation to the vacancy for the position of Chief Officer and the possible impacts that this would have on the IJB's ability to operate as a public body. Officers confirmed that should no suitable applicant apply for the post, the level of risk would be escalated.

Decision:

- 1) To note that the risk appetite statement and risk explanations for likelihood and consequences, attached in appendix 1 & 2 which have been developed with risk owners, will be brought back to the next meeting of the Audit and Assurance Committee for further consideration;
- 2) To note that the risk cards that were reviewed by the Executive Management Team in May 2023 have been subsumed into risk card 3.1;
- 3) To note progress to date in relation to the recruitment of the Chief Risk Officer; and
- 4) To note that recommendations c, d & f of the report would be deferred to the next meeting of the Audit and Assurance committee, scheduled for 13 September for decision and that the report will be circulated to members in advance of issue for comments and feedback with the outcome being brought back for consideration.

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

7. Internal Audit Update

Details of the progress of Internal Audit Assurance activity from 9 February 2023 was provided with reference being made to the 22/23 Internal Audit Annual Plan, planned actions as part of the 23/24 Internal Audit Annual Plan and the Two Care Inspectorate Inspections completed in February and March 2023. It was highlighted that seven Audit Actions had been closed and that three new audit actions had been added. It was confirmed that none are overdue.

In consideration of the report, members discussed the lack of inclusion of the meaningful use of set aside budgets and how these are overseen and deployed against delegated functions. Officers acknowledged that this was not included in the scope of the audit and agreed to consider it for future audits.

Decision:

- 1) To note completion of the EIJB 2022/23 Internal Audit plan;

- 2) To note commencement of the EIJB 2023/24 Internal Audit Plan;
- 3) To note audit work completed by both NHSL and the Council in the last period;
- 4) To note the outcomes of the recent Care Inspectorate inspections and implications for future Internal Audit assurance activity;
- 5) To note progress with implementation of agreed management actions; and
- 6) To note that the 2022/23 Internal Audit Annual Report and Opinion would be deferred to the meeting of the Audit and Assurance Committee scheduled for 13 September.

(Reference: Report by Head of Internal Audit, submitted)

8. External Audit Update

Details were provided in relation to the progress of implementation of External Audit management actions that the Edinburgh Integration Joint Board is required to address.

Decision:

- 1) To note the progress with implementation of External Audit actions assigned to the EIJB; and
- 2) To note that per the update contained within the annual cycle of business arrangements for a six monthly update report on outstanding External Audit management actions assigned to the EIJB are in place.

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

9. 2022/23 Annual Assurance Statement

The draft 2022/23 annual assurance statement was presented for the consideration of the Audit and Assurance Committee.

Members asked questions in relation to succession planning, and it was acknowledged that there was a need to ensure appropriately qualified and experienced individuals were appointed to replace outgoing board members. Consideration was also given to the possibility of a paid appointments and officers confirmed that this would need to be approved by the Edinburgh Integration Joint Board.

Decision:

- 1) To note the draft annual assurance statement attached as appendix 1.

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