



Minute

IJB Audit and Assurance Committee

10.00am, Tuesday 5th March 2024

Held remotely via Microsoft Teams

Present:

Members

Councillor Euan Davidson (Chair), Elizabeth Gordon and Councillor Claire Miller.

In attendance

Angela Brydon, Laura Calder, Shelagh Davidson, Moira Pringle, Christopher Gardener, Donald Scott and Taylor Ward.

Apologies

None.

1. Appointment of Chair

In the absence of a Chair, the members present agreed that Councillor Davidson would Chair the meeting.

2. Minutes

The minute of the Audit and Assurance Committee from the 13 September 2023 was presented for approval as a correct record and any matters arising.

Decision

The members present recommended that the minute be approved as a correct record and to endorse the decisions made on reports.

3. Outstanding Actions

The outstanding actions updated to March 2023 were presented.

Decision

- 1) To agree to close the following actions:
 - Action 2 – External Audit Annual Report presented by Audit Scotland
- 2) To note the remaining outstanding actions.

(Reference - Outstanding Actions, December 2023, submitted)

4. Annual Cycle of Business

The updated annual cycle of business was presented.

Decision

To agree the updated Annual Cycle of Business set out in appendix 1 of the report.

(Reference – Annual Cycle of Business, submitted)

5. EIJB Risk Register

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

Decision

- 1) To note that the risk cards were reviewed by the Executive Management Team on the 12 February 2024.
- 2) To agree the risk overview, assurance levels and risk cards at appendices 1, 2 and 3 of the report by the Chief Finance Officer of the Edinburgh Integration Joint Board, acknowledging that work continued to strengthen and improve the narrative and evidence base contained within the risk cards.
- 3) To note the progress to date in relation to recruitment to the Chief Risk Officer and considered how the Committee wished to be involved in the recruitment arrangements.
- 4) To agree that the Chief Finance Officer and Operations Manager would continue to embed the EIJB risk process.
- 5) To refer the report to the Edinburgh Integration Joint Board for endorsement.
- 6) To agree that Officers would share the job description of the Chief Risk Officer to members.
- 7) To note that members would send Officers suggestions on how to advertise the job.
- 8) To note that this version of the risk cards would go to the next meeting of the EIJB.

9) To provide members with an update on the allocation methodology.

(Reference - report by the Chief Finance Officer, submitted)

6. Internal Audit Annual Plan 2024/25

Committee was presented with the Edinburgh Integration Joint Board Internal Audit plan for the 2024/25 financial year for approval.

Decision

- 1) To review and approve the 2024/25 IA plan and supporting risk assessment.
- 2) To note the costs associated with delivery of IA services to the EIJB.
- 3) To refer the approved EIJB plan to both the Council's Governance, Risk and Best Value Committee, and the NHS Lothian Audit and Assurance Committee for information.

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

7. Internal Audit Charter 2024/25

The annual update of the Internal Audit Charter for 2024/25 to the Audit and Assurance Committee for approval.

Decision

- 1) To review and approve the 2024/25 Internal Audit Charter.
- 2) To agree that the Head of Internal Audit would review the principles and be brought back to Committee for review.

(Reference - report by Head of Internal Audit, submitted)

8. Edinburgh Integration Joint Board Annual Audit Plan 2023/2024

A summary of the work plan for the 2023/24 external audit of Edinburgh Integration Joint Board was presented.

Decision

To note the work plan for Edinburgh Integration Joint Board.

(Reference – External report by Audit Scotland, submitted)

9. External Audit Management Actions

Information was provided to the Audit and Assurance Committee of progress with the implementation of External Audit management actions that the Edinburgh Integration Joint Board were required to address.

Decision

To note progress with implementation of External Audit actions assigned to the EIJB.

(Reference - report by the Chief Finance Officer, submitted)

10. IJB Register of Interests

Information on the process for registration and recording of members' interests was presented to Committee.

Decision

- 1) To note the procedure and requirements for registration and recording of members' interests.
- 2) To note that it was each members' responsibility to ensure their register of interests was kept up-to-date.
- 3) To note that six-monthly reminders would be issued to members to assist them in keeping their interests information updated.

(Reference - report by the Chief Finance Officer, submitted)

11. Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 January 2024 – referral from Governance, Risk and Best Value Committee

On 20 February 2024, the Governance, Risk and Best Value Committee referred a report on Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 January 2024 to the Edinburgh Integration Joint Board Audit and Assurance Committee for noting.

Decision

To note the paper in relation to the current Health and Social Care Partnership position.

(Reference - report by the Chief Finance Officer, submitted)

12. Date of Next Meeting

Monday 3rd June 2024 at 10am by Microsoft Teams.