



Minutes

IJB Audit and Assurance Committee

10am, Tuesday 20 September 2022

Virtual Meeting, Microsoft Teams

Present:

Peter Murray (Chair), Elizabeth Gordon, Grant Macrae and Councillor Claire Miller.

Officers: Emily Traynor (Clerk), Angela Brydon (Operations Manager EHSCP), Ashley Middlemass (Accountant HSC), Laura Calder (Internal Audit), Moira Pringle (Chief Finance Officer).

Apologies: Euan Davidson

1. Minutes

The minute of the Audit and Assurance Committee of the 31 August 2022 was presented for approval as a correct record.

Decision

To approve the minute of 31 August 2022 as a correct record.

2. 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)

3. Outstanding Actions

The outstanding actions updated to September 2022 were presented to committee.

Decision

- 1) To agree to close the following actions:
 - Action 2 - Internal Audit Update
 - Action 3 - Internal Audit Annual Opinion 2021-22
- 2) To otherwise note the remaining outstanding actions.

(Reference – Outstanding Actions, submitted)

4. Edinburgh Integration Joint Board Unaudited Annual Accounts 2021-22

The Edinburgh Integration Joint Board's (EIJB) 2021/22 unaudited annual accounts were presented to the Committee for scrutiny.

Members were happy to see changes were made which reflected the discussion they had had previously with regards to the newly presented Annual Accounts.

Having approved the accounts for 2021/22, the Edinburgh Integration Joint Board Unaudited Annual Accounts 2021-22 will be presented to the EIJB Committee.

Decision

To approve and adopt the accounts for 2021/22.

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

5. 2021-22 Annual Audit Report to the Members of the Edinburgh Integration Joint Board and the Controller of Audit

The 2021-22 Annual Audit Report to the Members of the Edinburgh Integration Joint Board and the Controller of Audit were presented.

Several recommendations in the report reflected that further action would be required. Members discussed creating an action plan to target these specific actions in order to monitor their progress. The Chief Finance Officer noted that a reference to this action plan would be noted in the covering report to the EIJB.

6 monthly progress updates were recommended, however members highlighted that many of the actions were due to be completed within this timeframe. Therefore, it was requested that progress of actions expected to be closed by March/Spring 2023 would be presented to the Committee.

Decision

- 1) To note the report.
- 2) To note the Chief Finance Officer would reference the action plan in the covering report to the EIJB.
- 3) To note actions expected to be closed by March/Spring 2023 would be presented to Committee

(Reference – Report by Azets, External Auditors, submitted)

6. 2021-22 Annual Assurance Statement

The draft 2021/22 annual assurance statement was presented for consideration and agreed by the Committee.

Findings from the Annual Assurance Statement were discussed, a key theme which arose was the need for training and reviewing the induction process.

Members discussed the importance of appropriate training for all members, especially those who are new to the Committee on both a basic and technical level. The training programme was recommended to take place over a number of sessions throughout the year, as opposed to a one-off session. Partnership cooperation was also mentioned, to ensure their awareness and responsibility for training.

An understanding of what each of the IJB Committees responsibilities and boundaries are, would be included in the training.

Decision

- 1) To agree the Audit and Assurance Committee annual assurance statement attached at appendix 1.
- 2) To consider and make appropriate comments on the annual assurance statements for the Edinburgh Integration Joint Board (EIJB) attached at appendix 2.
- 3) To agree that all assurance statements will be shared via the teams site.

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

7. Committees Annual Assurance Report

The Committees Annual Assurance Report was presented.

Members discussed how best to monitor the implementation of the suggested outcomes.

Another reference was made to the action plan initially discussed as part of the Edinburgh Integration Joint Board Audited Annual Accounts 2021-22. Suggestions were made on how to format the action plan such as expected completion dates and a traffic light system on delivering effective outcomes to ensure actions can be checked at a glance to see which are making progress and which may need help.

Decision

- 1) To note the moderate assurance following the review of the committee assurance statements which are stored in the teams' site for interest.
- 2) To refer this report to the EIJB.
- 3) The Chief Finance Officer confirmed a paper will be brought back to Committee, discussing how best this action plan may be created and set out.

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

8. Internal Audit Update

The Internal Audit Update was presented to members for discussion of two audits and follow-up of findings raised in previous EIJB internal audits.

Members discussed the Activity Dashboard set out in Appendix 1 and received assurance that actions were on track to be achieved and updates would be reported via the MS Teams Channel once closed.

The position was described as the best it has been in recent times, with good progress having been made with EIJB audit actions.

Further, it was advised that Internal Audit Update reports are not referred to GRBV for information, instead an update to the Business Bulletin would be provided with a reference to the minute for GRBV members to understand the discussion which took place.

Members discussed revising the date for action 4, in Appendix 2, however this was discouraged due to penalisation of date revisions. It was confirmed that a date of 31 March 2023 would be worked towards, as to report positive progress for the year 2022/23.

Decision

- 1) To note progress with delivery of the EIJB 2022/23 IA plan.
- 2) To note progress with implementation of agreed management actions to support closure of EIJB IA findings raised.

- 3) To refer this report to the Council's Governance, Risk and Best Value Committee as an update in the Business Bulletin, as a number of the open EIJB IA findings relate to operational service delivery for the Health and Social Care Partnership by the Council.
- 4) To note that actions which are closed will be reported to Committee via the MS Teams Channel.

(Reference – Report by the Senior Audit Manager, City of Edinburgh Council, submitted)

9. Edinburgh Integration Joint Board Risk Register

The Edinburgh Integration Joint Board Risk Register was presented to members for sight of the latest iteration of the EIJB risk register and EIJB risk management policy for endorsement.

Members discussed their acceptance of the new risk wording, as per previous discussion around risk articulation being clear and avoiding duplication.

Further, members highlighted the need for an additional column in Appendix 1, which states an expected timeframe in which the risk is to be brought to its target rating. As audit Scotland express heightened concerns of red rated risks which are open for more than 1 year, this additional column would allow an insight as to whether these risks are on track to be targeted within this timeframe.

Decision

- a) To note that the risk cards were reviewed by the Executive Management Team in August 2022
- b) To agree the revised wording and risk cards at appendix 1 & 2 and recommend they are presented to the Edinburgh Integration Joint Board for endorsement.
- c) To agree the EIJB Risk Management Policy, included as appendix 3 and recommend this is presented to the Edinburgh Integration Joint Board for endorsement.
- d) To agree that the Chief Finance Officer and Operations Manager will continue to embed the EIJB risk process.
- e) To refer the EIJB risk policy and risk cards to partner organisations (NHS Lothian and City of Edinburgh Council).
- f) To add a column to Appendix 1 which states an expected timeframe in which the risk is to be brought to its target rating.

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

10. Audit Scotland - Integration Joint Boards Financial Analysis 2020-21

The Audit Scotland - Integration Joint Boards Financial Analysis 2020-21 report from the Account Commission was presented for discussion on the request of a member.

The details in the report were important for understanding how the AAC manage concerns of funding, budgets, sustainability, and risks and how this impacts forward planning.

Decision

To note the discussion.

11. Date of Next Meeting

The date of the next meeting was noted to be Monday, 5 December 2022.