



# Minutes

## IJB Audit and Assurance Committee

**10:00am, Monday 20 March 2023**

Virtual Meeting, Microsoft Teams

**Present:**

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

**Officers:**

Emily Traynor (Clerk), Angela Brydon (Operations Manager EHSCP), Laura Calder (Senior Audit Manager), Moira Pringle (Chief Finance Officer), Colin McCurley (Acting Principal Audit Manager), Christopher Gardner & Michael Oliphant (Audit Scotland)

**Apologies:**

Kirstein Hay & Grant Macrae

### 1. Minutes

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The minute of the Audit and Assurance Committee of 5 December 2022 was presented for approval as a correct record.

**Decision**

To approve the minute of 5 December 2022 as a correct record.

## 2. Annual Cycle of Business

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The updated annual cycle of business for the Committee was presented.

### Decision

To note the report.

(Reference – Annual Cycle of Business, submitted)

## 3. Outstanding Actions

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The outstanding actions updated to March 2023.

### Decision

1) To agree to close the following actions:

- Action 1 – Any Other Business – CRO
- Action 2 – Internal Audit Annual Plan 2022-23
- Action 3 (1) – Review of Audit and Assurance Terms of Reference
- Action 4 – Chief Risk Officer – Edinburgh Integration Joint Board
- Action 5 (1&2) – Edinburgh Integration Joint Board Risk Register
- Action 6 – Committee Annual Assurance Framework – 2022/23 cycle
- Action 7 – Governance Report
- Action 8 (1,2,3&4) – Internal Audit Update
- Action 9 – Induction Training – Verbal Update by the Operations Manager

2) To otherwise note the remaining outstanding actions.

(Reference – Outstanding Actions 20 March 2023, submitted)

## 4. Review of Audit and Assurance Terms of Reference

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Members were provided with a revised Terms of Reference and advised there were no material changes from the previous version presented in December.

Members also discussed the increase in membership of the Committee and were provided with an update on the recruitment of these additional members.

### Decision

3) To endorse the terms of reference for the Audit and Assurance Committee.

- 4) To refer the revised terms of reference for Audit and Assurance Committee to the Edinburgh Integration Joint Board for approval.
- 5) To note the proposed increase in membership of an additional three members and the time commitment associated with that.

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

## 5. Register of Interests

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Members were informed of the Code of Conduct for Members of the Edinburgh Integration Joint Board ('the Code'), whereby members of the Joint Board must register relevant interests, financial or otherwise.

### 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 Officer, Edinburgh Integration Joint Board, submitted)

## 6. Internal Audit Charter 2023/24

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Members were presented with the Internal Audit Charter for 2023/24.

Members were advised this was a standard report to Committee, which covered revisions to the Internal Audit Journey Map and Key Performance Indicators (KPIs) and proposed to adopt the CIPFA standard definitions for audit report overall opinions.

### Decision

To approve the refreshed 2023/24 Internal Audit (IA) Charter, including:

- revisions to the Internal Audit Journey Map and Key Performance Indicators (KPIs).
- proposals to adopt the CIPFA standard definitions for audit report overall opinions from 2023/24 onwards.

(Reference – Report by the Head of Internal Audit, submitted)

## 7. Internal Audit Annual Plan 2023/24

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Members were provided with the Internal Audit Annual Plan for 2023/24, which was derived from the risk register presented to Committee in December. Members were also advised the Strategic Plan would be ready soon.

### **Decision**

- 1) To review and approve the 2023/24 Internal Audit 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 IA 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 Head of Internal Audit submitted)

## 8. Internal Audit Update

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Members were provided with detail of the progress of Internal Audit (IA) assurance activity on behalf of the Edinburgh Integration Joint Board (EIJB) performed by the EIJB's partners (the City of Edinburgh Council (the Council) and NHS Lothian (NHSL) IA teams.

Members were advised discussions had taken place with the Care Inspectorate to understand their ongoing inspection work and outcomes of relevant audits across both the EIJB and the Council.

### **Decision**

- 1) To note progress with delivery of the EIJB 2022/23 IA plan.
- 2) To note outcomes of recent discussions between IA and the Care Inspectorate.
- 3) To note audit work completed by both NHSL and the Council in the last period.
- 4) To note progress with implementation of agreed management actions.

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

## 9. Risk Register

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Members were provided with the latest iteration of the Edinburgh Integration Joint Board (EIJB) risk register for endorsement.

Members were advised that following discussions from the AAC of 5 December 2022 and a subsequent session of 31 January 2023 that actions were in place to review the rationale for some of the risk ratings where members had raised concern.

### **Decision**

- 1) To note that the risk cards were reviewed by the Executive Management Team in March 2023.
- 2) To agree the risk overview, assurance levels and risk cards at appendix 1,2 & 3, acknowledging that further work is underway (as per paragraph 3-7) to strengthen and improve the narrative and evidence base contained within the risk cards.
- 3) To agree that the Chief Finance Officer and Operations Manager will continue to embed the EIJB risk process.

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

## **10. Edinburgh Integration Joint Board Annual Audit Plan 2022/23**

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Members were provided with details of the Edinburgh Integration Joint Board Annual Audit Plan for 2022/23.

Audit Scotland had been appointed as the external auditor of the Edinburgh Integration Joint Board for the next five year period. A summary of the work plan for 2022/23 was presented.

### **Decision**

To note the report.

(Reference – Report by Audit Scotland, submitted)

## **11. Internal Audit: Open and Overdue Internal Audit Actions – Performance Dashboard as at 5 December 2022 – referral from the Governance, Risk and Best Value Committee**

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Details were provided of the Internal Audit: Open and Overdue Internal Audit Actions – Performance Dashboard as at 5 December 2022.

The next Internal Audit: Open and Overdue IA Findings – Performance Dashboard would be brought to the Governance, Risk and Best Value Committee in May 2023 and thereafter referred to the Audit and Assurance Committee.

## **Decision**

To note the report.

(Reference – referral report from the Governance, Risk and Best Value Committee 24 January 2023 (item 5), submitted)

## **12. Date of Next Meeting**

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To note that the next meeting would be held on Thursday 8 June 2023.