



Minute

IJB Audit and Assurance Committee

10.00am, Wednesday 13 December 2023

Held remotely via Microsoft Teams

Present:

Members

Peter Murray (Chair), Councillor Euan Davidson (items 4-8 items 10-13), Elizabeth Gordon and Councillor Claire Miller.

In attendance

Angela Brydon, Jacqueline Boyle, Laura Calder, Shelagh Davidson, Moira Pringle, Christopher Gardener and Donald Scott

Apologies

None

1. Quorum

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

2. Minute

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. Quorum

At this point Councillor Davidson joined the meeting and the Committee noted that any subsequent recommendations could be approved at this meeting.

4. Outstanding Actions

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

Decision

1) To agree to close the following actions; and

- Action 1 – Annual Cycle of Business

- Action 3 – Internal Audit Plan

2) To note the remaining outstanding actions

(Reference - Outstanding Actions, December 2023, submitted)

5. Annual Cycle of Business

The updated annual cycle of business was presented.

Decision

- 1) To agree the updated Annual Cycle of Business set out in appendix 1 of the report; and
- 2) To note the proposed Audit and Assurance Committee dates for 2025 for consideration , prior to the dates going to Edinburgh Integration Joint Board (EIJB) in 2024.

(Reference – Annual Cycle of Business, submitted)

6. EIJB Risk Register

The latest iteration of the Edinburgh Integration Joint Board (EIJB) risk register was presented for endorsement. It was noted that as a key part of its governance process, the risk register documents the risks that impact the Edinburgh Integration Joint Board's (EIJB) ability to deliver its objectives.

Decision

- 1) To note that the risk cards were reviewed by the Executive Management Team in November 2023;
- 2) To agree the risk overview, assurance levels and risk cards at appendix 1,2 3, acknowledging and that work continues to strengthen and improve the narrative and evidence base contained within the risk cards;
- 3) To note progress to date in relation to recruitment to the Chief Risk Officer;
- 4) To agree that the Chief Finance Officer and Operations Manager will continue to embed the EIJB risk process; and
- 5) To note that officers would highlight cognisance of the delay in the delivery of the Strategic Plan in the next iteration of the risk card.

(Reference - report by the Chief Finance Officer, City of Edinburgh Council, submitted)

7. Committees' Annual Assurance Framework – 2023/24 Cyle

This recommended approach for the 2023/24 committee annual assurance statement process was presented. The Edinburgh Integration Joint Board (EIJB) agreed its Board Assurance Framework on 22 March 2022 and requested all EIJB committees submit an annual assurance statement covering the remit of the committees and should support the assurance levels the committees are providing to the EIJB and identify any significant issues.

Decision

To agree the Board Assurance Framework and committee annual assurance statement for the 2023/24 assurance cycle.

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

8. Quorum

At this point Councillor Davidson left the meeting, in the absence of a quorum, the members present agreed to discuss the items on the agenda and submit their recommendations to the next meeting of the Committee.

9. Internal Audit Update

Details of the progress of Internal Audit assurance activity including progress with closing audit actions between 15 September to 20 November 2023 was presented.

The 2023/24 EIJB Internal Audit Plan includes three audits and follow-up of audit actions from previous EIJB internal audits. Details of relevant audit work have been presented to either the NHS Lothian Audit and Risk Committee or the Council's Governance, Risk and Best Value Committee as well as Audit Scotland publications during the reporting period are provided for consideration.

The outcomes from the six monthly meeting between the EIJB Audit and Assurance Committee and GRBV Convenors and the Head of Internal Audit held in October 2023 were also presented.

Planning for the 2024/25 EIJB Internal Audit Plan has commenced. A list of previously completed audits and areas for consideration to aid committee discussion is provided. Details of revised engagement opinions aligned to EIJB and NHS Lothian are also provided.

Decision

- 1) To note the progress with delivery of the EIJB 2023/24 Internal Audit Plan;
- 2) To note audit work completed by both NHSL and the Council in the last period, and considerations on Audit Scotland's Adult Mental Health report;
- 3) To note the progress with implementation of audit actions;

- 4) To note the outcomes of the six monthly meeting between the EIJB Audit and Assurance Committee and GRBV Convenors with the Head of Internal Audit, as agreed as part of the GRBV/EIJB principles;
- 5) To note the discussion on audits for inclusion in the 2024/25 Internal Audit Plan, and that the draft plan will be presented to the March Committee meeting for discussion and approval; and
- 6) To recommend that the Audit and Assurance Committee agree to the adoption of the revised engagement opinions.

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

10. Quorum

At this point Councillor Davidson re joined the meeting and the Committee noted that any subsequent recommendations could be approved at this meeting.

11. 2022/23 External Audit Annual Report presented by Audit Scotland

A summary of the significant matters that arose from the 2022/23 audit of Edinburgh Integration Joint Board was presented. The scope of the audit was set out at the meeting of the Audit and Assurance Committee on 20 March 2023 meeting of and communicated the findings on the audit of the 2022/23 annual accounts in our report to the committee on 13 September 2023.

Decision

- 1) To note that a formal report would be brought to the meeting on the 5 March 2024 providing an update on progress with the agreed actions in the external audit annual report; and
- 2) To note the content of the external report

(Reference – External report by Audit Scotland, submitted)

12. Internal Audit Open and Overdue Internal Audit Actions

At its meeting on the 28 November 2023 the Finance and Resources Committee had referred the Internal Audit Open and Overdue Internal Audit Actions, to the EIJB Audit and Assurance Committee for consideration with the committee's as part of its work programme.

Decision

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

(Reference - report by the Executive Director of Corporate Services, submitted)

13. Date of Next Meeting

Tuesday 05 March 2024 at 10am by MS Teams.