



Minute

IJB Audit and Assurance Committee

2pm, Wednesday 19th June 2024

Held remotely via Microsoft Teams

Present:

Members

Elizabeth Gorden (Chair), Philip Allenby (Substituting NHSL Voting member vacancy), Councillor Alan Beal and Councillor Claire Miller.

In attendance

Laura Calder, Moira Pringle, Christopher Gardener, Andrew Henderson (Clerk) and Colin McClusky

Apologies

None.

1. Appointment of Chair

In the absence of a Chair, the members present agreed that Elizabeth Gordon would Chair the meeting.

2. Minutes

The minute of the Audit and Assurance Committee from the 05 March 2024 was for approval as a correct record and any matters arising.

Decision

To approve the minute of the 05 March 2024 as a correct record.

3. Outstanding Actions

The outstanding actions updated to June 2024 were presented.

Decision

- 1) To agree to close the following actions:
 - Action 1 – Risk Register
 - Action 2 – EIJB Risk Register
- 2) To agree that Committee members will be provided with updates on the recruitment of a Chief Risk Officer via the Outstanding actions; and
- 3) To note the remaining outstanding actions.

(Reference - Outstanding Actions, June 2024, submitted)

4. 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 agree that officers schedule a meeting with Committee members and external audit following the submission of the annual accounts and that this is included in the annual cycle of business.

(Reference – Annual Cycle of Business, submitted)

5. Review of Audit and Assurance Terms of Reference

The revised terms of reference for Audit and Assurance Committee were presented for annual review.

Decision

- 1) To agree the terms of reference for the Audit and Assurance Committee;
- 2) To agree the revised terms of reference for Audit and Assurance Committee will be included in the governance handbook which will be presented to the EIJB in October 2024;
- 3) To agree that officers will look to recruit an external appointment with relevant audit experience to the committee; and
- 4) To note the thanks of the EIJB Audit and Assurance Committee to Kirsten Hey for work on the Committee as a nonvoting member

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

6. Edinburgh Integration Joint Board Unaudited Annual Accounts for 2023/24

The Edinburgh Integration Joint Board unaudited annual accounts for 2023/24 were presented to the Audit and Assurance Committee for scrutiny.

Decision

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

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

7. Edinburgh Integration Joint Board Risk Register

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

Decision

- 1) To note that the risk cards were reviewed by the Executive Management Team at their Risk Committee on 29 April 2024;
- 2) To agree the risk overview, assurance levels and risk cards at appendix 1,2 & 3, acknowledging that work continues to strengthen and improve the narrative and evidence base contained within the risk cards;
- 3) To note that the revised backstop with implications to the area offering of clinical services will be included in the risk card;
- 4) To agree that the revised risk management policy, contained at appendix 4 subject to board members feedback prior to the 28th of June;
- 5) To note progress to date in relation to recruitment of the Chief Risk Officer;
- 6) To agree that the Chief Finance Officer and Operations Manager will continue to embed the EIJB risk process; and
- 7) To agree the reporting arrangements from September 2024 for the Edinburgh Health and Social Care Partnership risk register.

(Reference - report by Chief Finance Officer, submitted)

8. Governance Report

An update on the range of activity that ensures the Edinburgh Integration Joint Board is compliant with a range of regulatory and legislative requirements was provided.

Decision

To note the significant assurance provided that the EIJB is compliant with its regulatory and legislative requirements.

(Reference - report by Chief Finance Officer, submitted)

9. Internal Audit Update

Details of the progress of Internal Audit assurance activity including progress with closing audit actions between 8 February to 13 May 2024 were provided.

Committee agreed the 2023/24 EIJB Internal Audit Plan in March 2023 and included three audits and follow-up of audit actions from previous EIJB internal audits which have now been completed. Delivery of audit work set out in the 2024/25 EIJB Internal Audit Plan agreed by Committee in March 2024 has commenced.

Decision

- 1) To note completion of the EIJB 2023/24 Internal Audit Plan;
- 2) To note the outcomes of the Workforce Optimisation audit;
- 3) To note audit work completed by both NHSL and the Council in the last period;
- 4) To note progress with implementation of audit actions;
- 5) To note timescales for the EIJB Internal Audit Annual Report and Opinion for 2023/24;
- 6) To note commencement of the EIJB 2024/25 Internal Audit;
- 7) To agree that officers will consider the impacts of NHS Lothian's review of Audit Principles on a pan Lothian basis and provide an update to the September Committee; and
- 8) To refer this paper to the Council's Governance Risk and Best Value Committee for information. Plan.

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

10. Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 April 2024 – referral from the Governance Risk and Best Value Committee

The City of Edinburgh Council Governance Risk and Best Value Committee had referred the Internal Audit Open and Overdue Internal Audit Actions –Performance Dashboard as at 29 April 2024 to the Audit and Assurance Committee for further consideration.

Decision

To note the Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard as at 29 April 2024 in relation to the current Health and Social Care Partnership position.

(Reference –Governance Risk and Best Value Committee, 12 March 2024 (item 7); Referral from the Governance Risk and Best Value Committee)

11. Date of Next Meeting

Decision

To note Tuesday 10th September 2024 as the date of the next meeting.