



Integration Joint Board
Audit and Risk Committee

17th December 2018

This Report relates to
Item 8 on the Agenda

Chief Finance Officer Quarterly Update

(Paper presented by Katy Lewis)

For Discussion and Noting

Approved for Submission by	Julie White, Chief Officer
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List of Background Papers	None
Appendices	Appendix 1 – Scottish Government Medium Term Health and Social Care Financial Framework

SECTION 1: REPORT CONTENT

Title/Subject: Chief Finance Officer Quarterly Update

Meeting: Audit and Risk Committee

Date: 17th December 2018

Submitted By: Katy Lewis, Chief Finance Officer

Action: For Discussion and Noting

1. Introduction

- 1.1 An update is provided to Audit and Risk Committee on a quarterly basis to reflect activity in the previous quarter and to update on a range of technical matters.

2. Recommendations

2.1 The Audit and Risk Committee is asked to:

- **Note the Chief Finance Officer Quarterly Report and the updates provided.**

3. Background

- 3.1 As part of the reporting to Audit and Risk Committee, the Chief Finance Officer provides a quarterly written update to Audit and Risk Committee. The activity report provides an update on a range of technical matters.

4. Main Body of the Report

4.1 External Auditors Fees

- 4.2 Grant Thornton were appointed as the external auditor for Dumfries and Galloway's Health and Social Care Partnership Board. This appointment is for the financial years 2016/17 to 2020/21. The lead auditor is Joanne Brown who attends the Audit and Risk Committee meetings as requested by the Committee. The final audit fee for 2017/18 has been confirmed as £24,000; confirmation of fees for 2018/19 is yet to be received. Fees are set by Audit Scotland.

4.3 Chief Finance Officer Network

- 4.4 A Chief Finance Officer network has been established on a national basis which looks to develop Good Practice across Integration Boards on financial matters and to develop and discuss technical issues as they arise. This meeting occurs on a six

weekly basis and will be attended where possible by the Chief Finance Officer. The agenda from last month's meeting included:

- Budget process for 2019/20
- Carers Act
- Care home fees/contract
- Scottish Living Wage
- Hosted and set aside budgets
- Annual Accounts and Audit Process
- Review of financial returns/accounts
- Updates from Scottish Government and COSLA
- Development of a monitoring template for 2018/19 to submit to Scottish Government
- Best Value
- Finance Development Group

4.5 On 19th November 2018, there was a Joint Leadership Event between Chief Finance Officers, NHS Directors of Finance and Local Authority finance leads as a development session to consider and receive feedback on a range of issues in relation to financial matters on Health and Social Care Integration.

4.6 Technical Bulletin Summary

4.7 On a quarterly basis, Audit Scotland publish guidance to both External Auditors and Public Sector bodies which is intended to provide a composite of technical developments that are relevant to Auditors' responsibilities and provide guidance on any emerging issues.

4.8 These Technical Bulletins offer coverage across Local Authority, Central Government, Health, Further Education and Cross-sectoral. All publications are made available on the Audit Scotland website which can be found using the following link:

http://www.audit-scotland.gov.uk/uploads/docs/um/tb_2018_3.pdf

4.9 There are no specific IJB issues highlighted in the report.

4.10 Health and Social Care Financial Framework

4.11 The Scottish Government published its 3 year financial framework in October 2018, setting out the level of financial challenge for the NHS and Social Care in Scotland as a whole. This will inform the IJB's financial strategy moving forward. A copy of the document is included at **Appendix 1** for background and information.

SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS

5. Resource Implications

5.1. There are no financial implications identified.

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1. Not applicable.

7. Legal & Risk Implications

7.1. Not applicable.

8. Consultation

8.1. The Chair of the IJB Audit and Risk Committee and the Chief Officer are provided with updates on a regular basis.

9. Equality and Human Rights Impact Assessment

9.1. Not applicable.

10. Glossary

IJB	-	Integration Joint Board
COSLA	-	Convention of Scottish Local Authorities