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Julie White
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19 December 2018

Dear Julie

Annual Audit Report 2017/18

As you know, the external auditors of integration joint boards address their annual audit reports to the Board and to me as Controller of Audit. I consider these reports very carefully, as they are a vital part of the accountability framework for IJBs.

Having now read all IJB audit reports for 2017/18 I am writing to highlight some points of interest. In particular, I note from your annual audit report:

- We note that the IJB Audit and Risk Committee will seek to ensure it gets sufficient assurance over Council internal audit reports, relevant to the IJB, and oversight of all sources of assurance, related to the annual report and accounts. The external audit team has acknowledged the improvements in 2017/18 in respect of how various assurances were collected to support the IJB governance statement.
- The external audit team will review in 2018/19 the progress of the Health Board and the Council working jointly together to reach an agreement on data sharing to support improved patient outcomes through the required practitioners being able to see all relevant patient data to support effective decision making.
- The IJB financial landscape continues to be challenging and the IJB has in place an agreed programme of transformation and supporting saving plans. At present, any NHS overspends are met by the NHS, and similarly the same position in the local authority. This will be reviewed in future, alongside the strategic direction of the IJB and the scheme of integration.

In addition, you will be aware that the Auditor General and the Accounts Commission recently published their latest update on health and social care integration. The report contains recommendations for IJBs, among others, and your external auditors will follow those up with you during the 2018/19 audit.

In the meantime, if you would like to discuss anything else, please do not hesitate to get in touch.

Yours sincerely

A handwritten signature in black ink, appearing to read "Fraser McKinlay".

Fraser McKinlay
Controller of Audit