



Dumfries and Galloway  
Integration Joint Board  
Audit and Risk Committee

**Minute of Dumfries and Galloway  
Integration Joint Board Audit and Risk  
Committee meeting held on  
16<sup>th</sup> December 2019**

*For Approval*

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 16<sup>th</sup> December 2019 at 2pm in Meeting Room 1, Cargen Towers, Garroch Business Park, Dumfries, DG2 8PN

**Present:**

Ian Carruthers	<b>(IC)</b>	<b>Chair</b> - Voting Member
Laura Douglas	<b>(LD)</b>	<b>Vice Chair</b> – Voting Member
Ann Farrell	<b>(AF)</b>	Staff Side Representative
Katy Lewis	<b>(KL)</b>	Chief Finance Officer
Jane Maitland	<b>(JM)</b>	Voting Member

**In Attendance:**

Joanne Brown	<b>(JB)</b>	External Auditor – Grant Thornton
Heather Collington	<b>(HC)</b>	Head of Adult Social Work Services
Hannah Green	<b>(HG)</b>	PA to COO / CO
Kevin Geraghty	<b>(KG)</b>	Chief Internal Auditor – Dumfries and Galloway Council
Maureen Stevenson	<b>(MS)</b>	Patient Safety and Improvement Manager
Julie Watters	<b>(JW)</b>	Chief Internal Auditor – NHS Dumfries and Galloway and Dumfries and Galloway Integration Joint Board

## **1. APOLOGIES FOR ABSENCE**

Apologies were received from Julie White.

## **2. DECLARATION(S) OF INTEREST**

No declarations of interest were received.

Discussion took place to ensure that appropriate audit and risk representatives from both partner Organisations are invited to this committee.

## **3. MINUTES OF THE PREVIOUS MEETING OF 9<sup>th</sup> September 2019**

These were agreed and amended as an accurate record.

IC would like to carry out an evaluation of the Governance review, to determine how much detail should be included within the minutes of the Committee meetings. This will be highlighted to the Governance Officer.

## **4. ACTION LIST**

All actions were updated accordingly.

## **5. DRAFT EXTERNAL AUDIT PLAN 2019/20**

This paper provides the Integration Joint Board with an update on the work of the External Auditors and their draft plan for 2019/20.

JB emphasised that the report is in draft format, due to awaiting the fee being confirmed by Audit Scotland. Once this has been confirmed, the report will be re-issued with the fee included and will be circulated around this Committee.

There are significant risks within the report, but JB provided assurance that these risks are similar to those listed in previous years and will be reviewed as part of the audit process. The main focus within the report is to look at the IJB as a Strategic Commissioning Body, and the risks that this creates.

JB advised that during the March 2020 IJB Audit and Risk Committee meeting, a review of the links between the 3 Organisations (Council, NHS & IJB) will be presented to demonstrate where the risks are managed across the various Organisations.

JB confirmed that Grant Thornton have frequent conversations with NHS Internal Audit, but cannot place reliance on the work of internal audit. JB emphasised that external audit would not replicate any work carried out by internal audit,

however if an overlap of work was requested, this would be included within an annual report and appropriately referenced.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Scrutinised and reviewed the attached Draft External Audit Plan (Appendix 1) for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2020.**

**6. INTERNAL AUDIT UPDATE – DECEMBER 2019**

The purpose of this report is to provide an update to the IJB Audit and Risk Committee on delivery of the Internal Audit Plan for the Integration Joint Board for the year 2019/20 and to highlight the assurances from the host organisations as part of the IJB's overall governance and risk management processes.

JW advised that the Internal Audit 2019/20 plan contains an update of 2018/19, as there are still some outstanding audit risks.

There is a table at the end of the paper which highlights the progress against the 2018/19 Audit Plan, and the level of assurance given, along with a list of recommendations.

As Delayed Discharges have been identified as an area of higher risk, JW has been asked assess the audit assurance work which can be undertaken in relation to this Corporate Risk using the internal audit days allocated by the partner organisations to the IJB.

The proposed scope is attached as an appendix, and detailed discussion took place regarding what further objectives could be audited. As only 80 days of audit time as been allocated to providing this assurance, it was sanctioned that this is an audit, and not a strategy review. The Committee discussed the proposed scope as presented by JW and agreed the work would be of value and requested that JW to ensure the scope covered not just the statutory sector but also the third and independent sector. JW agreed to assess what was realistically achievable in the audit days available.

It was recognised that this is a wide ranging area and that the scope would need to focus on those areas where maximum impact could be achieved. As it is likely that Delayed Discharges will require a full service review in the future, this audit may capture potential areas for future review.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted this update on progress against the Internal Audit plan for 2019/20**
- **Approved the proposed scope of audit assurance work in relation to Delayed Discharges**

## **7. QUARTERLY UPDATE REPORT FROM CHIEF FINANCE OFFICER**

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.

KL asked the Committee to note that Grant Thornton have been appointed as the Partnership Boards' external auditors until 2021.

No accounting policy changes have been requested during this quarter.

Due to an Information Sharing paper being presented to full Council in early 2020, an update on this subject will be provided at the March IJB Audit and Risk Committee meeting.

### **Decision(s):**

#### **IJB Audit & Risk Committee:**

- **Noted the Chief Finance Officer Quarterly Report and the updates provided**

## **8. RISK MANAGEMENT QUARTERLY PROGRESS REPORT**

KL confirmed that a paper was not provided ahead of the meeting, but advised that an IJB Audit and Risk Sub Group has been established, which reviews the IJB risk register, and the assurances that support these risks.

The Governance Framework has been concluded, which is due to be presented at full Council tomorrow, and will hopefully be signed off through all 3 organisations (Council, NHS & IJB).

KL & MS are in the process of reviewing roles and responsibilities within the NHS Strategy. The Operational and Strategic pieces of work are being captured and are supported by the Tactical Health Safety and Risk Group, chaired by Nicole Hamlet.

Discussion took place to determine whether this Committee fulfils the designated roles and remit assigned, and whether the terms of reference are being followed accordingly.

### **Decision(s):**

## **IJB Audit & Risk Committee:**

- **Noted the verbal update from the Chief Finance Officer on risk recognising that further work is required and that an updated position on risk will be presented to the next Committee.**

## **9. AOCB**

The membership vacancy for this Committee was discussed at the December IJB, where it was determined that the vacancy is required to be filled by an NHS member. LD agreed to take this action forward.

## **10. DATE OF NEXT MEETING**

The next meeting will be held on Monday 9<sup>th</sup> March 2020 at 2pm - Cargen Tower, Garroch Business Park, Dumfries, DG2 8PN