



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
21st June 2018**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 21st June 2018 in the New Boardroom, Crichton Hall

Present:	Ian Carruthers (IC)	Chair – Local Authority Voting Member
	Laura Douglas (LD)	Vice Chair – NHS Voting Member
	Ann Farrell (AF)	Local Authority Staff Representative
	Katy Lewis (KL)	Chief Finance Officer
	Jane Maitland (JM)	IJB Local Authority Voting Member
	Julie Watters (JWa)	Chief Internal Auditor

In Attendance: Hannah Green (HG) Office Administrator

1. APOLOGIES FOR ABSENCE

Apologies were received from Julie White, Michelle McCoy, Stephen Hare, Lillian Cringles, Eddie Docherty, Maureen Stevenson, Lorna Carr and Penny Halliday

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING

The previous Minutes were agreed as an accurate record of the meeting.

4. ACTION LIST

All actions are on target. It was agreed to keep the completed items (shaded area) on the document for 3 months post completion of the action.

5. REVIEW OF FINANCIAL REGULATIONS

The Financial Regulations for the Integration Joint Board (IJB) were approved at the Audit and Risk Committee on 19th September 2016. A regular review of the regulations is recommended on a periodic basis. Following discussions at the meeting in September 2016, discussion in conjunction with the Equality and Diversity Lead was undertaken. The document has been revised to incorporate this review.

KL has undertaken a review of regulations to see if there have been any further changes. There is a slight change to reserves policy in 4.7 which reflects the way reserves have been managed.

A wider piece of work is underway to review IJB Governance arrangements, and this document will be further reviewed as part of this process.

Decision(s):

- **Approved the updated financial regulations for the Integration Joint Board which is included as an Appendix to this paper.**
- **Noted that there is further work to be undertaken regarding a review of the financial regulations guidance by the Chief Finance Officer following the wider review.**

6. EXTERNAL AUDIT PROGRESS UPDATE REPORT

This paper provides the Integration Joint Board with an update on the work of the External Auditors.

KL met with the External Auditors to clarify timing of the IJB audit process. The auditors have completed the audit of NHS Dumfries and Galloway and will be starting audit work with Council in July. The IJB audit is due to be completed during July.

The appendix to the paper was a paper which our external auditors have prepared for Audit Scotland which considers issues of transparency and assurance in the Public Sector Audit process.

Decision(s):

- **Noted the 'Public Sector Audit in Scotland Supplementary Transparency Report'. External Audit prepared this report for Audit Scotland in January 2018.**
- **Noted the arrangements for the IJB external audit for 2017/18.**

7. INTERNAL AUDIT UPDATE

The purpose of this report is to update Audit and Risk Committee on delivery of the Internal Audit Plan for the Integration Joint Board (IJB) for the year 2017/18 and to detail the assurances gained from this work.

JW provided apologies as there are a couple of typos in the report: Remove point 4.4 and to note that it is an update, not an annual report. The report has been pulled together from assurance work and council work that has been undertaken for 2017/18. JW will capture everything in an

annual report and will bring back to this meeting in September and provide assurance to Committee members that any issues raised will be brought back.

JM queried how we share information with our partners. JW gave an overview of this and KL gave an update and advised that Graham Gault will be providing an update to the IJB on information sharing.

Decision(s):

- **Noted the contents of this report which summarises the work undertaken by Internal Audit during 2017/18 and provides an opinion on the internal control environment within the Integration Joint Board at this point in time.**

8. RISK UPDATE REPORT

This Report provides an update on risk management activity during 2017/18 and, through the NHS Dumfries & Galloway Risk Management Annual Report, provides assurances that NHS partners are continuing to progress and strengthen Risk Management arrangements.

Maureen Stevenson joined the meeting. Discussions are ongoing with the Chief Officer to review the risk management processes in the light of the wider IJB governance review. KL has a session with JW and MS to discuss and review arrangements around the management of the risk register and the development of a Joint Annual risk management report for 2018/19.

LD raised the issue of Duty of candour implementation and required assurance that common principles were in place across the partnership. MS advised that the common principles go to all parties through their professional responsibilities and that this is something which would be fed back through Clinical and Care Governance Committee. Agreed that we need to have consistency across Care Homes and other agencies and that, LC is progressing this through social work teams.

There was a discussion about the review of risk arrangements about support for MS from the Council and that the committee would like an update at the next meeting on progress on this. KL also confirmed that JW would be updating members at the directions workshop next Monday.

Members asked MS to confirm whether there was an annual risk report for the Council.

Decision(s):

- **Noted progress in implementing IJB Risk Management Strategy**
- **Noted the NHS Dumfries Galloway Annual Report for 2017/18**

9. INFORMATION ASSURANCE / INFORMATION SHARING UPDATE

Graham Gault provided a presentation on this matter last week to Council members at a scrutiny meeting and this will be circulated to committee members. Invite GG to the September meeting to provide a further update.

10. 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.

Decision(s):

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

11. IJB DRAFT GOVERNANCE STATEMENT AND ASSURANCE PROCESSES

This paper presents to the IJB Audit and Risk Committee the Draft Governance Statement and Assurance Processes for 2017/18.

KL has completed an initial review with the Chief Officer. She needs to assess governance statement with all assurances that she is due to receive. KL to undertake a review of what she thinks assurances are. KL asked Susan Thompson (Deputy Director of Finance NHS) to undertake a review of these assurances with JW and compile a file of assurances.

This work will be undertaken over the next 2/3 weeks with ST due to meet JW on 13th July to undertake a review of the government statement in the revised draft.

Decision(s):

- **Scrutinised and reviewed the IJB Audit and Risk Committee Draft Governance Statement and Assurance Processes for 2017/18.**

12. DRAFT ANNUAL REPORT & ACCOUNTS 2017/18

This report presents the draft annual accounts for the IJB for the 2017/18 financial year.

There is a consultation exercise due to commence next week on the accounts as part of the statutory requirement.

The final audit version of the accounts will be presented to members at the September committee.

There were a couple of minor errors noted in the accounts relating to the dates for IJB members and these will be corrected in the draft version which will be circulated for consultation.

Decision(s):

- **Approved the Integration Joint Board's unaudited Annual Accounts for the financial year ended 31st March 2018 which will be submitted to the external auditors for review and is subject to public consultation.**

13. ANY OTHER BUSINESS DEEMED URGENT BY THE CHAIR DUE TO THE NEED FOR A DECISION

Nothing to note

14. DATE OF NEXT MEETING

The next meeting to be rescheduled to Tuesday 11th September 2018 venue TBC.