



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  
9<sup>th</sup> September 2021**

*For Approval*

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 9<sup>th</sup> September 2021 at 2.00pm via TEAMS

<b>Present:</b>	Marsali Caig	<b>(MC)</b>	<b>Chair</b> - Voting Member
	Lesley Bryce	<b>(LB)</b>	Voting Member
	Ann Farrell	<b>(AF)</b>	Staff Side Representative
	Andy Ferguson	<b>(AFe)</b>	Voting Member
	Katy Kerr	<b>(KK)</b>	Chief Finance Officer
<b>In Attendance:</b>	Joanne Brown	<b>(JB)</b>	External Auditor – Grant Thornton
	Heather Collington	<b>(HC)</b>	Head of Adult Social Work Services
	Kyle McKie	<b>(KM)</b>	Administrator/Secretary
	Alison Warrick	<b>(AW)</b>	Governance Officer
	Julie Watters	<b>(JWa)</b>	Chief Internal Auditor
Graham Gault	<b>(GG)</b>	General Manager – Information Management & Technology	
<b>Observing:</b>	Jane Maitland	<b>(JM)</b>	IJB Vice Chair
	Vicki Keir		Non Executive Director

**1. APOLOGIES FOR ABSENCE**

Apologies were received from Julie White.

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

No declarations of interest were received.

**3. MINUTES OF THE PREVIOUS MEETING OF 10<sup>th</sup> June 2021**

The minutes were agreed as an accurate record.

**4. ACTION LIST AND AGENDA PLANNER**

Actions List

AW provided an update on the Action List, noting that system pressures have caused delays in leads providing updates against their actions.

AW advised she would provide an update from Graeme McIlorum on the action relating to issues in email traffic from NHS to Local Authority, this will be picked up at the December meeting.

Members agreed to close the action relating to Risk Management as an update report was noted to be on the agenda for this meeting.

Agenda Planner

Members agreed for the following items to be moved to the December meeting:

- Risk Strategy
- Internal Audit Joint Working Protocol

**5. EXTERNAL AUDIT ANNUAL REPORT 2020/21**

JB advised that a draft set of the Annual Accounts was issued to the auditors following the IJB the 30th June 2021, to enable the auditors to commence the external audit work during July/August and conclude in order to provide final assurance for the Audit and Risk Committee.

JB highlighted that External Audit anticipate an unmodified audit opinion and noted that timescales have slipped slightly due to pressures within the audit team. Members were made aware that it is anticipated that External Audit will sign off the Annual Accounts following the IJB meeting on 16<sup>th</sup> September.

Members were highlighted to the ongoing budget issues with PPE accounting, as costs were distributed from NSS to Council and NHS within year for costs they incurred during the pandemic. JB highlighted that the Council accounts were not adjusted to reflect this, meaning this wasn't carried through to the IJB accounts. An audit close meeting with the Local Authority is planned for 10<sup>th</sup> September

and clarity on the Council's position will be forthcoming following this. At this point, the PPE issue does not materially affect the IJB accounts.

KK requested that, due to the tight timescales with the IJB meeting taking place on 16<sup>th</sup> September, resolution on the Local Authority accounting happens prior to Monday 13<sup>th</sup> September.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Scrutinised and reviewed the External Audit Annual Report for Dumfries and Galloway Integration Joint Board to those charged with Governance and the Controller of Audit for the 2020/21 financial year.**
- **Noted the outstanding treatment of the PPE issue and requested KK and JB to resolve this offline and reflect whatever was needed in time for the IJB.**

**6. FINAL IJB GOVERNANCE STATEMENT 2020/21**

KK highlighted that The Final Governance Statement for 2020/21 has been presented for Committee scrutiny. The Governance Statement has been prepared in accordance with guidance on good governance and assurances taken from both the local authority and NHS code of governance arrangements which have been applied to the IJB. It also reflects specific comments in relation to the Covid-19 pandemic and the impact on the IJB and the Partnership over the period of 2020/21.

LB queried whether the Governance Statement reflects that the IJB Committees were stood down over the course of the 2020/21 financial year. KK highlighted that the Accounts themselves set this out in detail, along with a detailed assessment of the partnerships' performance; as a result this does not need to be reiterated in the Governance Statement.

KK advised that the Governance Arrangements for the IJB were currently being reviewed by Laura Douglas as Chair of the IJB.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Scrutinised and reviewed the Final IJB Governance Statement and Assurance Processes for 2020/21.**

## **7. FINAL DRAFT ANNUAL REPORT AND ACCOUNTS 2020-21**

KK advised members that this report presents the final Integration Joint Board (IJB) Draft Annual Report and Accounts for the financial year 2020/21. Members noted that no responses had been received during the period of public consultation on the accounts.

KK highlighted that there were a number of minor changes made by the External Auditors since the last draft was presented to this Committee.

Members were advised that the signing process would be electronic this year, with a process agreed by the IJB Chair.

AF noted his thanks to staff for their efforts in ensuring the transparency of both the pandemic governance arrangements and the Annual Accounts process in what was a uniquely challenging year, highlighting the positive feedback given by the External Auditors.

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

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

**Approved the submission of the Integration Joint Board's Annual Accounts for the financial year ended 31<sup>st</sup> March 2021 to the 16<sup>th</sup> September 2021 Integration Joint Board .**

## **8. INTERNAL AUDIT ANNUAL REPORT 2021/22**

JWa informed members that this report updates IJB Audit and Risk Committee on Internal Audit assurances for the Integration Joint Board for the year 2020/21.

JWa highlighted that the NHS 2020/21 Audit Plan was incomplete due to the pressures generated by the pandemic and remobilisation work. This was reported to NHS Audit & Risk Committee and the report to that meeting has been included in today's report.

JWa agreed to bring back the Local Authority's Internal Audit Annual Report for information once available, noting that it was not possible to bring to this meeting due to the reporting timescales for the Local Authority's Internal Audit Plan and Annual Report. They are to be considered at the appropriate Council Committee later this month. JWa advised that she had received verbal assurance from Kevin Geraghty as to his audit opinion.

**Action: JWa**

KK highlighted the positive development in the way that Internal Audit is reported into this Committee and the level of engagement with the Local Authority. KK requested that Kevin Geraghty be invited to the next meeting to talk to the Local Authority Internal Audit plan.

**Action: JWa**

MC requested an update on the Joint Working Protocol; JWa noted that Kevin Geraghty and herself have met frequently to discuss this and it has been agreed that there will be more communication in real time between the Internal Audit teams, but the independence of the two Audit & Risk Committees will be preserved. The protocol will be available at the December meeting for members to feed back on.

JWa highlighted that the IJB, in previous years, has had sight of both the NHS and Local Authority Internal Audit Plans when the IJB plan is presented but this year the timing is not conducive to that.

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

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

- **Noted the contents of this report which summarises the work undertaken by Internal Audit during 2020/21 and provides the Chief Internal Auditor's opinion on the internal control environment within the Integration Joint Board for the financial year 2020/21**
- **Noted the ongoing discussions about the Joint Working Protocol, which is expected to return to this Committee in December 2021.**

## **9. IJB CORPORATE RISK REGISTER**

AW advised that the IJB has a responsibility to review and assess the risks within its Corporate Risk Register, however, this has been delegated to the IJB Audit and Risk Committee who are tasked with ensuring the effectiveness of all risks and that they are adequately managed.

AW highlighted that all risks have now been added onto the Risk Register and have been given identification numbers. AW advised that she is working through each of these risks and seeking updates on them from officers. AW provided Members with a brief update on each risk. Members noted that further control measures have been added for each risk.

Members were made aware that a draft Risk Management Strategy and Policy has been developed and is being worked through with KK and Alice Wilson.

Members agreed for an update paper on Risk Management to be presented to the IJB in November 2021. The report will also be shared to IJB A&R members virtually.

**Action: KK/AW**

Members requested that the movement of risks on the Risk Register be detailed visually within each update report, in order for the Committee to measure the scoring over time. Members agreed for AW to develop a visual 'at a glance' guide within the Risk Register - using a Red, Amber, Green RAG rating - to show movement of Risks from meeting to meeting.

**Action: AW**

MC requested that the SAM Programme be added into the current control measures section for Risk 3060.

**Action: AW**

MC highlighted that the bullet points in the further control measure section for Risk 3063 are the same as Risk 3060. MC requested that AW seek clarity from GG on these bullet points and update the Risk Register as necessary.

**Action: AW**

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

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

- **Discussed and Noted the IJB Corporate Risk Register**
- **Agreed and proposed a small number of updates to the contents of the Risk Register**
- **Noted that an updated Risk Register will be drafted and shared with IJB A&R Committee Members virtually, before submission to the November IJB**
- **Agreed that a visual guide to tracking the Risks be developed in the Risk Register paper, using a RAG rating approach.**

## **10. DATA SHARING PROGRESS REPORT**

GG presented a brief update on the progress of data sharing between Dumfries and Galloway Council and Dumfries and Galloway Health Board.

GG highlighted that following a Council Audit, Risk & Scrutiny Committee workshop on June 16<sup>th</sup> at which he presented, all of the 6 recommendations on the Data Sharing Work arising from the Council's Data Sharing Scrutiny review have now been concluded, with the exception of allowing Social Work staff to see Health data from within their own system. Work is ongoing with the system providers to allow Social Work staff to see this information from within Mosaic, without needing to log into the PORTAL.

Members were made aware that the technical groundwork has been completed to allow for data to be shared seamlessly between NHS and Social Work, the next stage will be to increase the level of data that is shared through the Information Sharing Protocol.

AF queried whether Local Authority staff outwith Social Work can access this information; HC advised that, as non-Social Work staff don't have access to Mosaic, they cannot access this information. Access to Mosaic is restricted as it is a case recording system for Social Work, rather than an information sharing system.

AW queried the status of the appointment of a Project Manager for this work previously highlighted as a desired outcome from the discussion which took

place at Chief Officers Group earlier in the year. GG highlighted that recruitment has been difficult and despite trawling nationally, it has not been possible to appoint to this role. GG has discussed with Julie White, and this will be reported back into Chief Officer's group with the recommendation that recruitment is halted, as the necessary progress has been made without the appointment of a Project Manager. This may be revisited in future with the challenges presented by the Home Teams work.

Members agreed for a final update from GG to be presented to the December meeting, following which further updates will be managed on a quarterly basis via the Risk Register.

**Action: GG**

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted the updates provided and took assurance that the necessary progress has been made**
- **Agreed for a final update from GG at the December Committee meeting, following which the Data Sharing risk on the Risk Register will act as a guide to progress.**

**11. AOCB**

Nothing to note.

**12. DATE OF NEXT MEETING**

The next meeting will be held on Thursday 9<sup>th</sup> December 2021 at 2:00pm – via TEAMS