



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
17th March 2022**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 17th March 2022 at 2.00pm via TEAMS

Present:	Kim Dams Ann Farrell Andy Ferguson Katy Kerr	(KDa) (AFa) (AF) (KK)	Chair - Voting Member Staff Side Representative Voting Member Chief Finance Officer
In Attendance:	Joanne Brown Heather Collington Kyle McKie Julie Watters Alison Warrick	(JB) (HC) (KM) (JWa) (AW)	External Auditor – Grant Thornton Head of Adult Social Work Services Administrator/Secretary Chief Internal Auditor Governance Officer

Observing:

1. APOLOGIES FOR ABSENCE

Apologies were received from Lesley Bryce.

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING OF 9TH DECEMBER 2021

The minutes were agreed as an accurate record, due to the absence of members from the previous meeting – these minutes will be shared electronically with those that attended the meeting of 9th December for sign off, and then circulated around IJB Audit & Risk Committee.

Action: KM

4. ACTION LIST AND AGENDA PLANNER

Actions List

Members agreed to close the actions as indicated on the Actions List.

AF highlighted that, due to only two voting members being present at this meeting, approving the minutes of this meeting will prove difficult as AF will step down from the IJB on 5th May 2022. KK advised that she will meet with AW outwith to find a solution for this matter.

Action: KK/AW

5. DRAFT EXTERNAL AUDIT PLAN 2021/2022

JB highlighted that the attached report reflects the Draft Audit Plan for the External Audit process for 2021/22 as prepared by Grant Thornton for the Integration Joint Board. The fee for 2021/22 has been confirmed as £27,960 by Audit Scotland, JB highlighted this is the baseline fee.

One principle risk has been identified around management override of control, and External Audit will explore this through investigating Year End Journals.

KK questioned what the learning from the Grant Thornton audit process over the years has been going forward, and whether Grant Thornton can provide learning for future years. JB flagged that the IJB accounts are straightforward and not so complex to prepare and Audit, but External Audit will work with officers over the summer to prepare for the handover to the next External Auditors.

KDa queried whether Grant Thornton will prepare a handover report for the incoming External Auditors. JB advised that Audit Scotland prepare a handover guide and Grant Thornton feed into this process to brief incoming Auditors on the organisations involved.

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 2022.**

6. BEST VALUE GUIDANCE UPDATE

JB presented a verbal update on the latest Best Value Update guidance. Members were made aware that the Accounts Commission have been considering Best Value within an IJB context, and are asking External Auditors from 2022/2023 to consider specific areas of Best Value for IJB audits.

JB highlighted that the Accounts Commission 2022/23 Code of Practice has been published, with reference to the treatment of Best Value, but further more detailed guidance will be issued in late June 2022. This is therefore unlikely to impact on this year's Audit.

Members agreed for Best Value to be added to the Agenda Matrix for the June and September meetings.

Action: KM

Decision(s):

IJB Audit & Risk Committee:

- **Discussed and noted the updates provided**

7. INTERNAL AUDIT UPDATE

JWa advised that the purpose of this report is to provide an update to IJB Audit and Risk Committee on progress of delivery of Internal Audit assurances for the Integration Joint Board for 2021/2022 and to highlight the assurances received from the NHS Dumfries and Galloway and Dumfries and Galloway Council audit plans as part of the IJB's overall governance and risk management processes.

AF requested that JWa provide some bullet points to him on how she feels the Council's Internal Audit system is performing, in order that feedback can be provided to the Chair of the Council's Audit and Scrutiny Committee. JWa and KK will arrange a meeting to discuss this once the new IJB Committee Chairs are in place.

Action: JWa/KK

KK and AW agreed to discuss IJB meeting dates over the summer, and the impact of potentially not having Local Authority Voting Members in place for the June meeting of Audit & Risk Committee, as the Annual Accounts process dictates that the Unaudited Accounts are approved in June for consultation during July 2022.

Action: KK/AW

KDa requested that AW look into Local Election timelines to verify the impact upon wider IJB business over the coming months.

Action: AW

Decision(s):

IJB Audit & Risk Committee:

- **Noted this update on progress against the Internal Audit plan for 2021/2022.**

8. QUARTERLY UPDATE FROM CHIEF FINANCE OFFICER

KK highlighted that 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, with no specific changes noted in this area.

KK highlighted that, as previously stated by JB, the External Audit fees have been set as per the baseline fee of £27,960.

A timetable has been included for the Annual Accounts period this year, with draft accounts being completed by the 9th June 2022 meeting and then being circulated for consultation over July 2022.

Members were made aware of the updates against the implementation of External Audit actions, with two being outstanding: Long Term Financial plan and Best Value. It was noted that the Appendix containing these actions had been omitted from circulation, and agreed for this to be circulated following the meeting with any comments fed back to KK.

Action: KM

Decision(s):

IJB Audit & Risk Committee:

- **Noted the Quarterly Update Report and the updates provided**

9. AOCB

Annual Audit Report 2020/21

KK highlighted that this letter was circulated for members information and awareness, noting that no action was required from A&R members.

10. DATE OF NEXT MEETING

The next meeting will be held on Thursday 9th June 2022 at 2:00pm – via TEAMS