



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  
11<sup>th</sup> March 2021**

*For Approval*

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 11<sup>th</sup> March at 2.30pm via TEAMS

<b>Present:</b>	Marsali Caig	<b>(MC)</b>	<b>Vice Chair</b> - Voting Member
	Lesley Bryce	<b>(LB)</b>	Voting Member
	Ann Farrell	<b>(AF)</b>	Staff Side Representative
	Katy Kerr	<b>(KK)</b>	Chief Finance Officer
	Jane Maitland	<b>(JM)</b>	Voting Member
	Julie White	<b>(JW)</b>	Chief Operating Officer / Chief 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
	Ken Donaldson	<b>(KD)</b>	Medical Director
	Kyle McKie	<b>(KM)</b>	Administrator/Secretary
	Ronnie Tait	<b>(RT)</b>	IJB Member
	Alison Warrick	<b>(AW)</b>	Governance Officer
	Julie Watters	<b>(JWa)</b>	Chief Internal Auditor – NHS Dumfries and Galloway
	Graham Gault	<b>(GG)</b>	General Manager – Information Management & Technology

## **1. APOLOGIES FOR ABSENCE**

No apologies were received. A note of substitute was recorded for Ian Carruthers, with notice received that Karen Carruthers would attend as substitute, however KC did not attend the meeting and no apologies were received.

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

No declarations of interest were received.

## **3. MINUTES OF THE PREVIOUS MEETING OF 7<sup>th</sup> SEPTEMBER 2020**

The minutes were agreed as an accurate record.

## **4. ACTION LIST**

Following discussion on the Actions List, Members agreed for AW to redraw and redraft the actions relating to Risk Management to reflect the current position.

## **5. EXTERNAL AUDIT PLAN 2020/21 UPDATE**

JB advised that this report reflects the Draft Audit Plan for the External Audit process for 2020/21 as prepared by Grant Thornton for the Integration Joint Board. Members were advised that the External Audit fee for 2020/21 has been confirmed as £27,330 by Audit Scotland.

JB provided an overview of the External Audit Plan for 2020/21, advising that it is still in draft format.

JB noted that there is particular focus on Best Value for IJBs, highlighting that the Accounts Commission is focussing on this for the years ahead. JM queried why Best Value was not higher on the Audit Scotland priority list for this year. JB advised that thought is required to identify how to identify Best Value from an IJB context and that exploration is required with Chief Officer and Chief Finance Officer. External Auditors will look into Best Value throughout their Audit this year and will include their findings in their Audit Recommendations.

JW highlighted to Members that the IJB, as a strategic commissioning body, needs to seek assurance from its delivery partners on how they are delivering Best Value. IJB A&R Committee members would be included in any discussions about how the IJB considers the assurance it receives in relation to Best Value.

After further discussion, it was agreed for JW, KK and JB to meet prior to the next meeting to discuss how the IJB receives assurance from partner organisations on their delivery of Best Value. Members also agreed for Best Value to be added to the agenda for the June meeting.

**ACTION: JW/KK/JB**

MC queried whether there is capacity set aside to assist with the preparation of the IJBs Annual Accounts, given the ongoing COVID-19 situation. KK highlighted that support from both Local Authority and NHS colleagues is in place for this year to deliver the Annual Accounts.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Scrutinised and reviewed the Draft External Audit Plan for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2021.**
- **Agreed for Best Value to be added to the agenda for the June meeting.**

**6. CHIEF INTERNAL AUDITOR QUARTERLY UPDATE MARCH 2021**

JWa highlighted that the purpose of this report is to provide an update to Audit and Risk Committee on progress of delivery of Internal Audit assurances for the Integration Joint Board for 2020/21 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.

JWa noted that COVID-19 has caused delays in the delivery of the Internal Audit Plans for both NHS and Local Authority.

JWa briefed Members that she is currently looking at the combined assurances that are required from Health and Council and to assist with clarity around how these can be coordinated is creating a Memorandum of Understanding (MoU) between the respective audit functions. This will cover the combined processes for the following areas:

- Audit planning - annual plans
- Planning - individual audit assignments
- IJB specific audits
- NHS and Local Authority Audits – sharing of assurances
- Audit Assignment fieldwork – scope and coverage
- Audit Committee reporting framework
- Annual Internal Audit reports

Members agreed for the Memorandum of Understanding to be brought back to the June meeting, along with the draft 6 month Audit Plan.

**ACTION: JWa**

LB queried whether there are any reports of limited assurance at the moment. JW advised that there are no limited assurance audits outstanding at the

moment, and the most recent one was seen at the June 2020 NHS Audit Committee.

Members requested that a Risk Register Update be brought to the June meeting to tie in with the Audit Memorandum of Understanding, in order for the IJB to develop a risk-based Audit process. KK advised that there is a risk-based Audit process in place for the NHS, and it is planned that the IJB will also adopt a similar approach.

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted this update on progress against the Internal Audit Plan for 2020/21**
- **Agreed to receive a draft 6 month Audit plan at the June meeting**
- **Agreed to receive the Memorandum of Understanding at the June meeting**
- **Agreed to receive an updated IJB Risk Register at the June meeting**

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

KK provided Members with a brief update on the paper, noting the following key points:

- KK confirmed that, as previously highlighted, the External Audit Fees have been agreed as £27,330 by Audit Scotland for 2020/21.
- There have been three technical bulletins since previously reported, the content of these bulletins is principally relating to Audit Scotland's guidance for auditing Health Boards and Integration Joint Boards in 2020/21.
- The Annual Accounts process for the 2019/20 financial year has begun, with Members attention being drawn to the timetable included within the report. KK highlighted to the new Members of the Committee that the IJB follows the Local Authority Annual Accounts process and so the final Accounts will be presented to the IJB for sign off on 16<sup>th</sup> September 2021. Due to challenges throughout 2019/20 due to the COVID-19 pandemic, it is likely the Annual Report section of the Annual Accounts will see significant difference from previous years.
- Members were advised on the External Audit Action Points included in the report, noting that these will be monitored for progress of implementation by KK and reported to the Committee on a quarterly basis.

MC observed that the Financial Sustainability Audit Recommendation should be more critical than ever given the lack of focus on this over the past 12 months. KK advised of challenges going forward with this given continued COVID-19 challenges and the 1 year budget period going forward. It is likely that this action will still be outstanding at the end of this year's Audit.

**Decision(s):**

**IJB Audit & Risk Committee:**

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

**8. RISK MANAGEMENT QUARTERLY PROGRESS REPORT**

KK provided a verbal update on Risk Management Arrangements, with the key points noted below:

- KK advised that the IJB has a Risk Register and Risk Management Strategy – however further work on developing these has been curtailed due to the challenges faced by the partnership over the COVID-19 pandemic.
- Members were made aware that IJB Strategic Risks are now being reviewed at the Chief Officer's weekly Executive Group meeting, with a process in place to rescore these risks and redraft moving forward. These will also be moved into the DATIX system.
- KK and AW are working to redraft the Risk Strategy, aiming to make this into a more concise document.
- KK highlighted to Members that there is significant work ongoing throughout the partnership to ensure that operational teams have risk registers active and reviewed on a regular basis.

MC queried whether the IJB has a Risk Appetite statement. KK advised she would check this and share a draft Risk Register prior to the next meeting, and aim to bring a draft of the Risk Strategy, including a Risk Appetite statement to the June meeting.

**ACTION: KK/AW**

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted the Risk Management Update**
- **Agreed to share the draft Risk Register with Members prior to the June meeting**
- **Agreed to bring a draft Risk Strategy, including a Risk Appetite statement to the June meeting**

**9. INFORMATION SHARING UPDATE**

**3.30PM – GG JOINED THE MEETING**

GG highlighted that this paper has been prepared by himself, General Manager ICT NHSDG, and Graeme McIlorum, Business & Technology Solutions Manager DGC, to brief the IJB Audit and Risk Committee on progress of a data sharing solution to enable practitioners to see share information held by each organisation with a view of delivering and improved service to clients.

GG presented a brief recap of the history of the Data Sharing proposal, noting the following key points:

- GG advised that the initial proposals for the Partnership's sharing infrastructure were to include Education and Police, alongside Health and Social Care – however changes to Named Person legislation in Scotland resulted in Education and Police withdrawing their input from this.
- Members were briefed that the last major update on the sharing infrastructure was in October 2019 and no further work has been possible on this due to COVID-19 challenges. An update on the Portal is currently being developed that sees the introduction of the Mosaic system into the shared infrastructure.
- GG highlighted that the process of matching CHI numbers to Mosaic numbers within the Portal is still ongoing.
- GG advised that children's chronologies are now visible in Portal, but are only able to be contributed to by Health.
- Members were briefed on the significant challenges to establish the sharing infrastructure necessary to support Home Teams.

MC queried whether other areas have data sharing solutions. GG highlighted that yes, to varying degrees. GG noted that Glasgow has successfully introduced solutions for this.

Members agreed that the Data Sharing Group should now report into IJB Audit & Risk Committee from this point forward (via submission of Minutes) and that the lack of progress around Data Sharing be highlighted to the IJB as a major risk.

JW asked that both GG and Graeme McIlorum attend the next meeting of the Chief Officers Group on 26<sup>th</sup> March in order to highlight the lack of cohesion between both parties on Data Sharing, and ensure that the Chief Officers Group is sighted on these issues and allow it to re-establish an oversight role over the Data Sharing Group. An update report will be brought back to this Committee for the June meeting.

**ACTION: JW**

HC asked that Local Authority colleagues be asked to feed into this report before it goes to Chief Officers Group, as she is aware of updates from a Local Authority perspective.

**ACTION: GG**

Members requested that JW ensures that Home Teams is fully supported by the Data Sharing work and that Data Sharing will be adapted to fit the requirements

of Home Teams. JW offered to provide a session for IJB members on the vision for Home Teams.

**ACTION: JW**

MC noted the need for the IJB to be aware of the issues given how fundamental data sharing is to integration and agreed to verbally escalate the issue to the IJB the following week.

**ACTION: MC**

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted the further delay in progress resulting from the Covid Pandemic;**
- **Noted the progress, although limited that has been made to share data within the H&SC Portal.**
- **Noted the position of work remaining to be auctioned post COVID as shown in Appendix 1.**
- **Noted the change of direction for Data Sharing with the current review of Home Teams processes.**
- **Agreed to escalate Data Sharing issues to the next available Chief Officers Group.**
- **Agreed to escalate the Data Sharing issues to the IJB to ensure awareness.**
- **Agreed that the Data Sharing Group will report into the IJB Audit and Risk Committee via submission of minutes.**
- **Agreed that an update report will be presented to the June meeting following discussion at Chief Officers Group.**

## **10. REVIEW OF TERMS OF REFERENCE & MEMBERSHIP**

AW gave a brief update to Members on her findings following review of the Terms of Reference and Membership of IJB Audit and Risk Committee.

Members were made aware that a paper on the changes to Committee membership will be presented to the IJB next week, including Chair and Vice Chair appointments.

KK asked members to review the Scheme of Delegation and submit any comments to AW in advance of this being presented to IJB. AW to share with Members.

**ACTION: AW**

LB requested an introductory session to Committee business, as a new member she would find this useful. KK agreed to meet with LB to run through the various



documents, and pointed out that previous papers are available on the Partnership website. AW to share the link to historic papers with LB.

**ACTION: KK/AW**

JWa requested that the Frontis be updated to reflect the difference between voting members, advisory members and attendees.

**ACTION: AW**

**Decision(s):**

**IJB Audit & Risk Committee:**

- **Noted the update provided on the Terms of Reference and Committee Membership**
- **Agreed to review the Scheme of Delegation to Committees and provide feedback to AW by 30<sup>th</sup> April.**

**11. AOCB**

Nothing to note.

**12. DATE OF NEXT MEETING**

The next meeting will be held on Thursday 10<sup>th</sup> June 2021 at 2:00pm – via TEAMS