



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
9th December 2021**

For Approval

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

Present:	Marsali Caig Lesley Bryce Ann Farrell Katy Kerr	(MC) (LB) (AF) (KK)	Chair - Voting Member Voting Member Staff Side Representative Chief Finance Officer
In Attendance:	Joanne Brown Heather Collington Kyle McKie Julie Watters Julie White	(JB) (HC) (KM) (JWa) (JW)	External Auditor – Grant Thornton Head of Adult Social Work Services Administrator/Secretary Chief Internal Auditor Chief Officer
Observing:	Greycy Bell Vicki Keir	(GB) (VK)	Deputy Medical Director Non Executive Director

1. APOLOGIES FOR ABSENCE

No apologies for absence were received.

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

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

The minutes were agreed as an accurate record.

4. ACTION LIST AND AGENDA PLANNER

Actions List

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

5. EXTERNAL AUDIT PROGRESS UPDATE REPORT

JB presented a verbal update on the work ongoing within External Audit, highlighting the following key points:

- 2022/23 is the final year of Grant Thornton being the IJB's External Auditors. New External Auditors will be appointed for the next financial year.
- Grant Thornton would remain as External Auditor until conclusion of the Annual Accounts process in September 2022.

MC queried whether existing External Auditors can be reappointed following the end of their contracted term. JB highlighted that reappointing External Auditors was unlikely due to ethical standards.

KK requested that JB provide an External Audit perspective interpretation of the latest guidance received on Best Value. JB agreed to bring back an update to the next Committee.

Action: JB

Decision(s):

IJB Audit & Risk Committee:

- **Discussed and noted the update provided**
- **Agreed to receive an update on Best Value from External Auditors at the March 2022 meeting.**

6. RISK MANAGEMENT QUARTERLY PROGRESS REPORT

MC highlighted that this item would be taken ahead of time on the agenda due to diary pressures from Members.

KK advised Members that further to the last Committee meeting in September a number of updates have been made to the Risk Register.

Work continues on the Actions arising from the risks which have been identified and these continue to be implemented.

As requested at the last Committee meeting an At A Glance template has been included to provide a more visual representation of the IJB Corporate Risk Register and to highlight the changes made since the last meeting.

JWa highlighted that she met with AW to discuss how best to display the actions section on DATIX within the At A Glance template, but these discussions did not appear to be reflected in the updated Risk Register. JWa advised she would contact AW to progress this.

Action: JWa/AW

MC highlighted some inconsistencies of risk scoring between the paper and the risk register attached as the appendix. KK advised she would pick up with AW outwith the meeting.

Action: KK/AW

LB queried whether the risk templates used at IJB A&R could be used for other IJB Committees, KK highlighted this would be helpful and will look into this offline.

Action: KK

Decision(s):

IJB Audit & Risk Committee:

- **Discussed and noted the Corporate Risk Register**
- **Discussed and noted that no further risks were identified**

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.

JWa highlighted the differing timescales and procedures for the development of Audit Plans from the NHS and Local Authority, noting that this disconnect presents challenges when preparing IJB Audit Plans.

Moving into Audit Planning for 2022/23, JWa advised Members that the Memorandum of Understanding was being finalised with a specific consideration being given to the roles and responsibilities of each body's Audit Committee and the roles of the respective Chairs.

MC requested that JWa and KK meet to map through Audit Committee processes across the partnership.

Action: KK/JWa

Decision(s):

IJB Audit & Risk Committee:

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

8. DATA SHARING PROGRESS REPORT

In the absence of GG, IJB Audit & Risk Committee agreed that no further updates were required for Data Sharing as a standing item. Further updates will be picked up through the Risk Register.

Members agreed for a final update to be shared via email from GG, and for Data Sharing to be removed from future agendas unless subsequent issues arise that require discussion.

Action: GG

JW highlighted that she is not aware of any major issues with Data Sharing at the moment, and will raise any issues that arise in the future.

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 to be shared via email and for Data Sharing to be removed from future agendas, unless required.**

9. AOCB

Nothing to note.

10. DATE OF NEXT MEETING

The next meeting will be held on Thursday 17th March 2022 at 2:00pm – via TEAMS