



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
8th September 2022**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 8th September 2022 at 2.00pm via TEAMS

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|-----------------------|--|--|---|
| Present: | Kim Dams Ann Farrell Lesley Bryce Katy Kerr | (KDa) (AFa) (LB) (KK) | Chair - Voting Member Staff Side Representative Voting Member Chief Finance Officer |
| In Attendance: | Grecy Bell Joanne Brown Dr. Ken Donaldson Nicole Hamlet Pam Jamieson Kyle McKie Julie Watters Alison Warrick Julie White | (GB) (JB) (KD) (NH) (PJ) (KM) (JWa) (AW) (JW) | Deputy Medical Director External Auditor – Grant Thornton Medical Director Deputy Chief Operating Officer Deputy Workforce Director Personal Assistant (Minute Secretary) Chief Internal Auditor Governance Officer Chief Officer |
| Observing: | Malcolm Johnstone Gail Macgregor Denis Male Andy McFarlane Willie Scobie | | IJB Member IJB Member IJB Member IJB Vice-Chair IJB Member |

1. APOLOGIES FOR ABSENCE

No apologies were received.

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING OF 17th March 2022

The minutes were agreed as an accurate record for sign off, AW highlighted that Andy Ferguson reviewed and agreed the content of this minute virtually before ending his term as an IJB member.

4. ACTION LIST AND AGENDA PLANNER

Actions List

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

5. IJB CORPORATE RISK REPORT UPDATE

AW provided an update on the changes made to the IJB Corporate Risk Register since the previous meeting, highlighting that there are 2 Risks recommended for closure:

- 3062 – Failure to deliver an adequate and effective Strategic Commissioning Plan
- 3063 – Inability to share data between practitioners which may compromise patient/service user care.

Members were given a brief update on the remaining risks on the Risk Register, with Members being asked to approve the updated content for Risk 3023.

Decision(s):

IJB Audit and Risk Committee

- **Discussed and noted the At a Glance Corporate Risk Report**
- **Approved that Risks 3062 and 3063 are now closed**
- **Approved the content for Risk 3023**

6. INTERNAL AUDIT ANNUAL REPORT

JWa presented the report, noting that the report's purpose is to update Audit and Risk committee on Internal Audit assurances for the Integration Joint Board for the financial year 2021/22.

JWa provided an update on the internal control environment of NHS Dumfries and Galloway as well as Dumfries and Galloway Council, noting the audits undertaken in year by both bodies.

Decision(s):

IJB Audit & Risk Committee:

- **Noted the contents of this report which summarises the work undertaken by Internal Audit during 2021/22 and provides the Chief Internal Auditor's Opinion on the internal control environment within the Integration Joint Board for the financial year 2021/22.**

7. EXTERNAL AUDIT ANNUAL REPORT

JB provided a brief presentation to Members on this report, advising that the External Audit Annual Report is produced each year for Members to scrutinise as part of the Annual Accounts process.

Members were made aware that External Audit were provided with a draft set of the Annual Accounts following the IJB on 30th June 2022, and External Audit commenced audit work over July and August 2022.

KK highlighted that the outstanding action on preparing a long-term financial plan is being worked through and progress will be brought back to this Committee.

Members were made aware that Grant Thornton will end their term as External Auditors from end September 2022, with Audit Scotland appointed as the new auditors. KK thanked JB and her team for their work and partnership over the years.

JB advised that she will continue to work with the IJB and Audit Scotland as part of the External Audit handover.

Decision(s):

IJB Audit & Risk Committee:

- **Scrutinised and reviewed the attached report for Dumfries and Galloway Integration Joint Board/External Audit Annual Report to those charged with Governance and the Controller of Audit for the 2021/22 financial year.**

8. FINAL IJB GOVERNANCE STATEMENT 2021/22

KK presented the report, noting that this paper presents the Governance Statement and Assurance Processes for committee scrutiny.

Members were advised that the Chief Officer is required as part of the Annual Accounts to prepare a Governance Statement for the IJB. The final statement forms part of the Annual Accounts and is required to be signed off by the Chief Officer and Chair.

Decision(s):

IJB Audit & Risk Committee:

- **Scrutinised and reviewed the Final IJB Governance Statement and Assurance Processes for 2021/22**

9. ANNUAL ACCOUNTS 2021/22

KK highlighted to Members that this report presents the Annual Accounts for the IJB for the 2021/22 financial year, which require IJB Audit & Risk Committee approval before submission to the IJB for final sign off.

KK advised that the Annual Accounts reflect a breakeven outturn position for the IJB as previously reported to the IJB at its meeting on 23rd June 2022. All figures have been reviewed by External Audit during August 2022, with audited accounts planned to be presented for approval and sign off at the IJB on 22nd September 2022.

Decision(s):

IJB Audit and Risk Committee:

- **Approved the submission of the Integration Joint Board's Annual Accounts for the financial year ended 31st March 2022 to the Integration Joint Board for approval at it's meeting on 22nd September 2022.**

10. AOCB

None noted.

11. DATE OF NEXT MEETING

The next meeting date is to be confirmed.