



Dumfries and Galloway
Integration Joint Board
Audit, Risk and Governance Committee

**Minute of Dumfries and Galloway
Integration Joint Board Audit, Risk and
Governance Committee meeting held on
23rd February 2023**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit, Risk and Governance Committee meeting held on 23rd February 2023 at 2.00pm via TEAMS

Present:	Kim Dams	(KDa)	Chair - Voting Member
	Greg Black	(GB)	Voting Member
	Dr. Greycy Bell	(GBe)	Deputy Medical Director
	Lillian Cringles	(LC)	Chief Social Work Officer
	Katy Kerr	(KK)	Chief Finance Officer
	Andy McFarlane	(AM)	Voting Member (Vice-Chair)
In Attendance:	Kirsty Bell	(KB)	Programme Manager
	Peter Lindsay	(PL)	Senior Audit Manager (Audit Scotland)
	Fiona Mitchell-Knight	(FMK)	Audit Director (Audit Scotland)
	Kyle McKie	(KM)	Personal Assistant (Minute Secretary)
	Maria Paterson	(MP)	Senior Auditor (Audit Scotland)
	Julie Watters	(JWa)	Chief Internal Auditor

Observing:

1. APOLOGIES FOR ABSENCE

Apologies were received from Ian Carruthers, Ken Donaldson, Mark Kelly and Julie White.

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING OF 8th SEPTEMBER 2022

The minutes were agreed as an accurate record for sign off.

4. ACTION LIST AND AGENDA PLANNER

Actions List

KK briefly presented the Actions List to members, highlighting the following key points:

Risk Management Quarterly Progress Report – KK highlighted the continued absence of the IJB's Governance Officer who is responsible for Risk Management for the IJB. No progress has been made on this in recent months, but the IJB's Corporate Risk Register will be reviewed at Health and Social Care Leadership Team in the coming weeks.

Internal Audit Update – JWa noted that she is meeting with the Internal Audit team within the Council to progress this within the coming weeks.

Update Terms of Reference - Membership – KK advised that this document has been brought to this meeting for approval. Propose to close pending outcome of discussion later in the meeting.

5. TERMS OF REFERENCE IJB AUDIT, RISK AND GOVERNANCE COMMITTEE

KK advised that it was agreed around 12 months ago by the Chair of the IJB that all IJB Committee arrangements would be reviewed and realigned. The outcome of this process is the new committee arrangements currently being rolled out, and the revised Terms of Reference (ToR) for each committee are being approved in final draft .

Members were advised that, once adopted by the Committee, the ToR will be reviewed on a bi-annual basis.

GB noted that section 2.3 states the Committee will “recommend approval of the Risk Management Strategy”, but not who will develop this. KK highlighted that this will be developed by relevant Officers who will submit their strategy to the Committee for approval. GB requested that the language around this be strengthened to highlight the scrutiny role this Committee will have.

Action: KK

Decision(s):

IJB Audit, Risk and Governance Committee

- **Approved the Terms of Reference, with a couple of minor amendments including the one reflected above.**

6. DRAFT EXTERNAL AUDIT PLAN

FMK provided a brief verbal update on the current status in their Audit of the IJB, noting the following key points:

- The initial stage of the audit has commenced, with work ongoing with KK and her team
- Handover with the outgoing auditors, Grant Thornton, has been completed
- FMK noted that the team are behind where they would ideally like to be, due to finishing previous years audits, but this would improve going into future years
- Draft External Audit Plan will be ready by the end of March and will be circulated to IJB ARG members for noting following this as next meeting isn't until June.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided.**

7. QUARTERLY UPDATE REPORT FROM CHIEF FINANCE OFFICER

KK advised that this report covers a range of issues, including:

- External Audit fees
- Annual Accounts preparation
- External Audit recommendations from previous years

Members were advised that the draft unaudited accounts will be submitted to IJB Audit, Risk and Governance Committee in June 2023 prior to going out for consultation over the summer. Final accounts will be signed off by the IJB in September 2023.

KK highlighted there are 3 recommendations from the previous external auditor, Grant Thornton, included from previous year's audits in the report. These will be updated on throughout the year. There was review and discussion of these actions by Committee.

Decision(s):

IJB Audit, Risk and Governance Committee:

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

8. INTERNAL AUDIT QUARTERLY REPORT

JWa highlighted this report provides updates on the work against the audit plan for both NHS and Local Authority for 2022/23.

Members were informed that in previous years, both parent body's audit plans were brought to this Committee, and this will be done again this year.

JWa noted she is meeting with the Council's Audit Manager within the next few weeks to fully understand the expectations of what will be achieved within the 2022/23 Audit Plan by the Local Authority, and to begin planning for 2023/24. KD requested that any update provided by the Audit Manager on potential delays within the Local Authority's planning structure be reported back to IJB ARG prior to the next meeting.

Action: JWa

GB questioned what the relationship is between IJB ARG and the respective NHS and Council Committees, and should IJB ARG be giving opinion on plans and reports presented to the other Committees, given the governance role this Committee has adopted. JWa highlighted that the full reports from each Audit Committee within the commissioning bodies are not taken to IJB ARG as they are already considered in full at these other Committees, who have the

understanding of the assurances the respective body needs to be seeking from them.

LC advised that, while the Committee structure within the Health and Social Care Partnership and the reporting to the IJB has changed, the governance for Local Authority audits is still via Local Authority Audit and Risk Committee and ultimately Full Council.

KK highlighted that responsibility for the internal audit process still sits with the partners, the delegated responsibility does not change with the Partnership arrangements. KK noted that what this Committee should be focussed on is what happens in the IJB space, including clinical and care governance given the changed remit of this Committee.

GB requested that JWa provides opinion at a future meeting of how the other IJB committees are performing within their new remits.

Action: JWa

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided on the work against the Audit plan for 2022/23**

9. QUARTERLY IJB CORPORATE RISK REPORT

KK highlighted that the previous report to this Committee in September entailed a substantial review of the Risk Register, and there has been very little movement since then.

Members were advised that a further update will be presented to the June meeting.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Discussed and noted the At a Glance Corporate Risk Report at Appendix 1**
- **Noted that there are no substantive changes to the risk register although there will be a further review in the first quarter of 2023/24 by the Health and Social Care Leadership Team.**

10. CHIEF SOCIAL WORK OFFICER REPORT 2021/22

LC advised that previously this report would have been presented to the IJB, and this is the first time this report has been seen by this Committee.

LC highlighted the following key points:

- Adult Services – 12% increase in referrals through the “front door” system
- Social Work Services – delegated element of Adult services, 18% increase in activity.

IJB Audit, Risk and Governance Committee:

- **Noted the performance of the Social Work Services in respect of key duties and responsibilities for which the Chief Social Work Officer has overall responsibility for as detailed in the report.**

11. FINAL DRAFT – COMMITTEE MEMBERSHIP AND TERMS OF REFERENCE

KB noted that the Strategic Plan Delivery and Commissioning Committee and Transformation and Innovation/Futures Committee Terms of References were both approved as final draft by their respective Committees and will be presented to the IJB.

KB advised members that the Finance, Performance and Quality Committee could not sign off their Terms of Reference due to quoracy issues but the meeting has been rescheduled for the 14 March.

The minor changes to the Terms of Reference for Audit, Risk and Governance will be made and submitted to the IJB for final approval in March 2023.

KK highlighted that due to the amended remit for this Committee, further governance documents and materials will be reviewed and submitted to this Committee for review.

IJB Audit, Risk and Governance Committee:

- **Approved the final positions of membership and final draft of terms of reference of the following Committees for submission to the IJB on 23rd March 2023:**
 - **Strategic Plan Delivery and Commissioning**
 - **Transformation and Innovation/Futures**
 - **Finance, Performance and Quality**
 - **Audit, Risk and Governance**

12. DATE OF NEXT MEETING

The next meeting will be held on Thursday 8th June 2023 at 2.00pm via TEAMS.