



Dumfries and Galloway  
Integration Joint Board

5<sup>th</sup> March 2024

This Report relates to  
Item 5a on the Agenda

# IJB Audit, Risk and Governance Committee Update

*Paper presented by Katy Kerr – Chief Finance Officer*

*For Noting*

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<b>Appendices:</b>	<b>Appendix 1</b> – Minutes of IJB ARG Committee 30 November 2023

Direction Required to Council, Health Board or Both	Title	Reference Number
	<b>Direction to:</b>	
	1. No Direction Required	X
	2. Dumfries and Galloway Council	
	3. NHS Dumfries and Galloway	
	4. Dumfries and Galloway Council and NHS Dumfries and Galloway	

<b>1.</b>	<b>Introduction</b>
1.1	This report provides an update on the activity of the IJB's Audit, Risk and Governance Committee which met on 22 February 2024 and includes approved minutes from its meeting on 30 November 2023.
<b>2.</b>	<b>Recommendations</b>
2.1	<p><b>The Integrated Joint Board is asked to:</b></p> <ul style="list-style-type: none"> <li>• <b>Note the update on the activity of the Audit, Risk and Governance Committee and the approved minutes from its meeting on 8 June 2023 (Appendix 1).</b></li> </ul>
<b>3.</b>	<b>Background and Main Report</b>
3.1	<u>General Committee Update</u>
3.2	<p>The IJB Audit, Risk and Governance Committee met on 22 February 2024. The key areas of business were as follows:</p> <ul style="list-style-type: none"> <li>• Approval and sign off minutes of meeting of 30 November 2023 (<b>Appendix 1</b>)</li> <li>• Review of the Draft External Audit Plan for 2023/24</li> <li>• Update from Audit Scotland on the IJB Finance &amp; Performance Report 2024 – Audit Scope</li> <li>• Update from the Chief Internal Auditor through the Internal Audit Annual Report.</li> <li>• Update from Governance Officer on a range of activities including the Directions Policy and a range of other governance matters</li> <li>• Update from the Chief Finance Officer, including an indicative timeline for the annual accounts process</li> </ul>
<b>4.</b>	<b>Conclusions</b>
4.1	The Audit, Risk and Governance Committee continues to operate in accordance with the IJB's scheme of delegation.
<b>5.</b>	<b>Resource Implications</b>
5.1	There are no specific financial implications identified within this paper.
<b>6.</b>	<b>Impact on Integration Joint Board Outcomes, Priorities and Policy</b>
6.1	The Financial Plan has a key role in supporting the delivery of the Strategic Plan.
<b>7.</b>	<b>Legal and Risk Implications</b>
7.1	None identified.
<b>8.</b>	<b>Consultation</b>
8.1	Consultation with Audit, Risk and Governance Committee members.

**9. Equality Impact Assessment**

9.1 The content of this Report has taken into consideration the Equality Act 2010 and complies with the duties set out in Section 149 and does not require an EQIA to be undertaken.

**10. Glossary**

10.1 All acronyms must be set out in full the first time they appear in a paper with the acronym following in brackets. The table below is an example only:

EQIA	Equalities Impact Assessment
IJB	Integration Joint Board
HSCPs	Health and Social Care Partnerships