



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
22nd February 2024**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit, Risk and Governance Committee meeting held on 22nd February 2024 at 2.00pm via TEAMS

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|-----------------------|-----------------------|--------------|---------------------------------------|
| Present: | Kim Dams | (KDa) | Chair - Voting Member |
| | Greg Black | (GB) | Voting Member |
| | Richard Fox | (RF) | Internal Audit Manager |
| | Katy Kerr | (KK) | Chief Finance Officer |
| In Attendance: | Kirsty Bell | (KB) | Programme Manager |
| | Nicole Hamlet | (NH) | Deputy Chief Officer |
| | Peter Lindsay | (PL) | Senior Audit Manager (Audit Scotland) |
| | Fiona Mitchell-Knight | (FMK) | Audit Director (Audit Scotland) |
| Observing: | Andy McFarlane | (AM) | IJB Chair |
| | Gail MacGregor | (GM) | IJB Voting Member |

1. APOLOGIES FOR ABSENCE

Apologies were received from Ian Carruthers and Julie Watters.

2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

3. MINUTES OF THE PREVIOUS MEETING OF 30th November 2023

The minutes were agreed as an accurate record for sign off, pending the addition of the title for Rebecca Aldridge.

4. ACTION LIST AND AGENDA PLANNER

Actions List

Members noted the updates provided.

5. DRAFT EXTERNAL AUDIT PLAN

PL provided a brief overview of the Draft External Audit Plan for 2023/24, noting this is Audit Scotland's second year out of their 5 year term as External Auditors for the IJB.

KK highlighted that interim arrangements for the soon-to-be vacant Chief Officer post were underway and would hopefully be in place by April 2024.

KK noted that External Audit Fees were being disputed by both NHS Directors of Finance and also IJB Chief Finance Officers due to the scale of the uplift against the backdrop of the 0% budget uplift being provided to Boards.

GB queried whether the Auditors would take a view on how realistic the IJB's financial recovery plans are, or simply considering the reporting mechanisms and governance aspects of these. PL advised that Auditors would be looking at the reporting mechanisms and governance, rather than the viability of any financial recovery plans. FMK noted the recently released Audit Scotland report on the NHS in Scotland, highlighting that this sets out very clearly Audit Scotland's view that the current model of healthcare provision in Scotland is unsustainable.

Decision(s):

IJB Audit, Risk and Governance Committee

- **Noted the Draft External Audit Plan**

6. IJB Finance and Performance Report 2024 – Audit Scope

PL noted that, although the local Audit teams within NHS Scotland are not directly involved in the creation of these national reports, they do submit data returns to support their creation.

KK highlighted that the NHS in Scotland Audit Report was released just before the meeting, and will arrange for this to be shared around Committee members for information.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided**

7. INTERNAL AUDIT QUARTERLY UPDATE

RF provided a brief overview of this report, noting that he had been asked to present today in the absence of Julie Watters. RF noted the following key points:

- The Council's Internal Audit Plan for this financial year was based on a 3-yearly review of financial systems. The Local Authority will now move onto a risk-based plan across the entire Council from 2024/25 onwards.
- The new plan will be presented to Audit, Risk and Scrutiny Committee in April 2024.

KK queried why the review of Social Work services had come up on the internal audit radar within the Local Authority. RF noted that it was a scheduled review, due to the previous Internal Audit Plan being based around financial systems, but this has uncovered issues within direct social work payments and the governance and scrutiny around these.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided on progress against the Internal Audit work for 2023/24.**

8. GOVERNANCE UPDATE

KB noted that this verbal iteration of the Governance Update focusses mostly on the progress ongoing around the Directions Policy and the supporting procedures. These have been signed off by this Committee, the IJB Finance, Performance and Quality Committee and the IJB itself. The NHS Board has also seen this document for sign off, as has Social Work Committee – leaving Full Council as the last body to seek approval from.

KB noted that the update to the next meeting will focus on a suite of documents:

- Code of Conduct
- Complaint Handling
- Records Management Policy
- Expenses Procedure
- Gifts and Hospitality Declaration Form and Register

Members agreed to, owing to the size of this update, to allocate appropriate time on the agenda to this item.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided**

9. CHIEF FINANCE OFFICER UPDATE

KK provided a brief overview of the Chief Finance Officer Update Report, noting the following key points:

- The latest technical guidance has been reviewed, and nothing relevant for the IJB has been noted

- An indicative timeline for the approval of the Annual Accounts has been prepared and agreed with the External Auditors. Final sign off will take place at the IJB on 24th September 2024.
- KK noted that there would be further updates on the IJBs financial position within that forum.

Decision(s):

IJB Audit, Risk and Governance Committee:

- **Noted the updates provided**

10. DATE OF NEXT MEETING

The next meeting will be held on Tuesday 18th June 2024, from 2.00 pm – 4.00 pm via Microsoft Teams