



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  
17 September 2024**

*For Approval*

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit, Risk and Governance Committee meeting held on 17<sup>th</sup> September 2024 at 10.00 am via TEAMS

<b>Present:</b>	Kim Dams	<b>(KDa)</b>	<b>Chair</b> - Voting Member
	Ian Carruthers	<b>(IC)</b>	<b>Vice Chair</b> – Voting Member
	Katy Kerr	<b>(KK)</b>	Chief Finance Officer
	Julie Watters	<b>(JW)</b>	Chief Internal Auditor
<b>In Attendance:</b>	Kirsty Bell	<b>(KB)</b>	Programme Manager
	Richard Fox	<b>(RF)</b>	Internal Audit Manager
	Nicole Hamlet	<b>(NH)</b>	Deputy Chief Officer
	Gordon McAllister	<b>(GM)</b>	Senior Auditor (Audit Scotland)
	Fiona Mitchell-Knight	<b>(FMK)</b>	Audit Director (Audit Scotland)
Peter Lindsay	<b>(PL)</b>	Senior Audit Manager (Audit Scotland)	

## 1. APOLOGIES FOR ABSENCE

Apologies were received from Greg Black and Ken Donaldson.

## 2. DECLARATION(S) OF INTEREST

No declarations of interest were received.

## 3. MINUTES OF THE PREVIOUS MEETING OF 28<sup>th</sup> June 2024

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

## 4. ACTION LIST AND AGENDA PLANNER

### Actions List

Members noted the updates provided.

KK highlighted that IJB Audit, Risk and Governance Committee was short a council voting member and requested that KB look at this for future meetings. KB noted that a membership update would be presented to the IJB with the aim of addressing all committee vacancies.

**Action: KB**

## 5. EXTERNAL AUDIT UPDATE

FMK introduced this report, noting that the audit process has ran well this year and the process is on track to finalise with the signing of the IJB Annual Accounts on 24 September 2024.

The following key points were noted:

- The audit report is clean and unmodified, showing that the accounts give a true and fair view of the financial transactions for the year.
- Although the IJB has achieved a balanced financial position, this was only possible due to significant non-recurring funding from the Health Board of around £20million.
- The report notes that the Integration Scheme has been revised and is awaiting approval from SG, however PL believes this has now been given.
- Only one recommendation has been included within the action plan for this year, and Audit Scotland are satisfied with the response given by the Interim Chief Officer.

### **Decision(s):**

#### **IJB Audit, Risk and Governance Committee**

- **Scrutinised and reviewed the attached External Audit Annual Report for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2024.**

## 6. INTERNAL AUDIT ANNUAL REPORT 2023/24

JWa presented this report, highlighting that this report updates on the Internal Audit assurances for the Integration Joint Board (IJB) for the year 2023/24. The following key points were noted:

- Audit assurances for the IJB are not delivered in isolation, and the internal audit functions of both NHS Dumfries and Galloway and Dumfries and Galloway council deliver assurances to their respective organisations that are considered by the IJB where relevant.
- No IJB specific internal audit reviews were planned during the course of the year, audit work carried out within each of the host organisations has been considered in the preparation of this annual report.
- Internal Audit have concluded that there were adequate and effective internal controls in place throughout the year, and that the Accountable Officer has implemented a governance framework in line with required guidance sufficient to discharge the responsibilities of this role.
- The 2023/24 Internal Audit Plan and associated work has been delivered in line with the Public Sector Internal Audit Standards.

IC queried whether the membership issues for the IJB Committees, which often struggle for quoracy, has been assessed as a risk by Internal Audit. JWa noted that there would be no harm in identifying that risk and capturing and evidencing how it is being managed. KK noted that this discussion may be better placed for during the Membership Update item at the IJB meeting later in September.

### **Decision(s):**

#### **IJB Audit, Risk and Governance Committee**

- **Noted the contents of this report which summarises the work undertaken by Internal Audit during 2023/24 and provides the Chief Internal Auditor's opinion on the internal control environment within the Integration Joint Board.**

## 7. NHS AUDIT AND RISK COMMITTEE ANNUAL ASSURANCE STATEMENT

KK presented the NHS Audit and Risk Committee Annual Report and Assurance Statement for 2023/24, noting that this work is undertaken annually by the NHS as part of the Annual Accounts assurances work.

### **Decision(s):**

#### **IJB Audit, Risk and Governance Committee:**

- **Noted the NHS Audit and Risk Committee Annual Report and Assurance Statement for 2023/24 to support assurances for the IJB Annual Accounts process.**

## **8. FINAL IJB GOVERNANCE STATEMENT 2023/24**

KK presented this report, highlighting the following key points:

- The Governance Statement is considered separately each year as part of the assurances process associated with the Annual Accounts. This is signed off by the Chief Officer, and will form part of the final accounts that are presented to the IJB for final approval
- The report also highlights the assurances received as part of the IJB Accounts process.

**Decision(s):**

**IJB Audit, Risk and Governance Committee:**

- **Scrutinised and reviewed the Final IJB Governance Statement and Assurances Processes for 2023/24**

## **9. IJB ANNUAL REPORT AND ACCOUNTS 2023/24**

KK noted that this paper presents the annual accounts for the IJB for the 2023/24 financial year, requesting approval for the annual accounts to be submitted to the IJB for final sign off on 24 September 2024. The following key points were highlighted:

- The annual accounts for the Integration Joint Board reflect the financial position for the 2023/24 financial year as previous reported to the Board at Finance, Performance and Quality Committee on 9<sup>th</sup> July 2024, reflecting a breakeven outturn position for the 2023/24 financial year after additional resource of £20.018m from the NHS Board to reflect overspends in the delegated budget.
- The accounts have underwent public consultation over the summer period, following initial approval at IJB Audit, Risk and Governance Committee on 28 June 2024.
- The External Audit fee for 2024/25 has been confirmed as £33,360 by Audit Scotland who will be the IJBs External Auditors until 2026/27.

**Decision(s):**

**IJB Audit, Risk and Governance Committee:**

- **Approved the submission of the Integration Joint Board's Annual Accounts for the financial year ended 31<sup>st</sup> March 2024 to the Integration Joint Board for approval at its meeting on 24 September 2024.**

## **10. Internal Audit Report – Care and Support at Home**

RF presented this report, noting the key points below:

- This audit was initially scheduled as a payments audit, as the Council has moved to a more risk based audit approach.
  - This is the first audit carried out that focusses solely on the activities within the IJB. A further audit is planned later in the year on assessed care needs and this audit will be valuable learning experience in planning subsequent audits.
  - The audit report attached found that whilst there are regular meetings between providers, allowing for a degree of collaboration, each provider has its own training arrangements and ways of working. There would be a benefit in the IJB agreeing minimum standards for care and specifying these in a Direction. These should in turn be reflected in contracts with care providers.
  - Contract monitoring is done on an annual basis and only provides limited assurance for the quality of care provided. A review of these arrangements would be beneficial to consider the frequency and timeliness of monitoring and the amount of reliance that can be placed on the work of the Care Inspectorate.
  - This audit will be followed up on in around 6 months time in line with Council internal audit practice, a follow up report to be brought back to IJB Audit, Risk and Governance Committee following these findings.
- Action: RF**
- During the audit it was noted that there was confusion over the use and purpose of Directions by the IJB. This was now being reviewed at a senior level.

**Decision(s):**

**IJB Audit, Risk and Governance Committee:**

- **Noted the updates provided**

## 11. GOVERNANCE UPDATE

KB presented this report, noting that this report is presented the Best Value Statement for 2023/24 and the Draft Risk Management Strategy for the IJB.

### Best Value Statement

KB highlighted that the Best Value Statement is a requirement of the IJB to ensure that there is good governance and effective management of resources, with a focus on improvement, to deliver the best possible outcomes for the public. This statement has been sectioned into the various Audit Scotland prompts, and approval is being sought to submit this paper to the IJB for adoption in December 2024.

### Draft Risk Management Strategy

The Risk Management Strategy has been discussed by the IJB Audit, Risk and Governance Committee recently and this has been reframed following discussion with NHS and Council risk experts and the outcome of the IJB

Workshop on Risk Management. KB noted that approval is requested to submit the Risk Management Strategy to the IJB for adoption in December 2024, and further noted that the three extant risks will be reviewed at the next scheduled IJB Audit, Risk and Governance Committee in November 2024.

**IJB Audit, Risk and Governance Committee:**

- **Considered the content of the Best Value Statement and recommended that the IJB approve this for adoption at its meeting on 17 December 2024**
- **Considered the Draft Risk Management Strategy and recommended that the IJB approve this for adoption at its meeting on 17 December 2024.**

**12. ANY OTHER BUSINESS (AOB)**

Meeting Dates 2025

Members noted the suggested dates for 2025 meetings.

**13. DATE OF NEXT MEETING**

The next meeting will be held on Tuesday 19<sup>th</sup> November 2024, from 10.00 am to 12.00 pm via Microsoft Teams