



Dumfries and Galloway
Integration Joint Board

24th March 2026

This Report relates to
Item 8a on the Agenda

Update from the IJB Audit Risk and Governance Committee

Paper presented by Gwilym Gibbons

For Noting

Author:	Kirsty Bell, Programme Manager
Approved for Submission by:	Gwilym Gibbons, Interim Chair of the IJB Audit Risk and Governance Committee NHS Dumfries and Galloway
List of Background Papers:	None
Appendices:	None

Direction Required to Council, Health Board or Both	Title	
	Reference Number	
	Direction to:	
	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	

1. Introduction

- 1.1 The Integration Joint Board (IJB) Audit Risk and Governance Committee met on 3rd March 2026.

2. Recommendations

- 2.1 **The Integration Joint Board is asked to:**
- **Note this update from the IJB Audit Risk and Governance Committee**

3. Background and Main Report

- 3.1 The IJB Audit Risk and Governance Committee considered and discussed the substantive elements of business, as summarised below.

3.2 IJB Risk Register Update

Risk Register Quarterly Update: Kirsty presented the quarterly risk register update, outlining three key risks and their current status, and discussed the alignment of risk appetite and operational risk management with input from Julie and Gareth.

- **Key Risks Overview:** Kirsty described three main risks: failure to deliver strategic direction, failure to progress against national health and well-being outcomes, and lack of sustainable resources for the strategic commissioning plan, with the latter currently rated as very high due to the integrated budget deficit.
- **Risk Appetite Alignment:** Gwilym.Gibbons queried the committee's risk appetite, and Kirsty confirmed that it is documented in the risk strategy signed off previously, with plans to bring it back and ensure alignment between council and NHS parties.
- **Operational Risk Management:** Kirsty highlighted the importance of identifying operational risks that impact IJB risks and stated she will work with Gareth to progress this and provide an update at the next scheduled committee.

3.3 Draft External Audit Plan 2025 / 2026

External Audit Plan Discussion: Sean introduced the Audit Scotland external audit plan, with Peter Lindsay providing details on scope, risks, auditor succession, and audit timelines, and responding to questions from Gwilym Gibbons regarding audit alignment and going concern.

- **Audit Scope and Responsibilities:** Peter Lindsay outlined the scope of the annual audit plan, and noted the transition of the appointed auditor from Fiona Mitchell Knight to Louisa Yule.
- **Audit Timeline and Fee:** Peter Lindsay reviewed the audit timetable for the 2025-26 accounts and the audit fee, confirming alignment with Council and Health Board audits to ensure timely completion and assurance.
- **Going Concern Clarification:** Gwilym Gibbons raised the issue of going concern which had been previously raised where Peter Lindsay clarified that the assumption is based on continuity of Service provision by the Health Board and Council, not the financial position, and confirmed the matter was previously addressed.

Auditor Succession Process: Peter Lindsay explained the process for appointing auditors after the current five-year term, noting that Audit Scotland may continue as auditor but with a new team for independence, and that the process is currently underway.

3.4

Chief Internal Auditor Quarterly Update - March 2026

- **Chief Internal Auditor Quarterly Update and Improvement Plan:** Julie presented the quarterly update and proposed an assurance improvement plan, detailing coordination between NHS and Council audit teams, to ensure assurance reporting.
- **Assurance Improvement Plan Proposal:** Julie described the assurance improvement plan, which aims to formalise and enhance the committee's assurance processes, including clearer reporting, mapping audit work to risk registers, and creating a dashboard for quarterly reporting.
- **Coordination and Joint Projects:** Julie discussed ongoing coordination with the council's audit function, including regular meetings and the potential for joint audit projects, such as a scoped NHS audit on data sharing requiring council support.
- **Resource and Staffing Updates:** Julie reported successful recruitment to NHS audit team vacancies, with a substantive auditor starting and a trainee internal auditor joining soon, which will strengthen the team's capacity.
- **Operational Delivery and Follow-Up:** Julie highlighted differences in NHS and Council audit processes and the need to clarify what the IJB Audit, Risk and Governance Committee receives from each, ensuring risk-based audit planning and effective follow-up on actions.
- **Committee Member Skills and Confidence:** Julie proposed workshops and one-to-one sessions for committee members to build skills and confidence, reflecting on past ad hoc training and aiming for a more structured approach, including a maturity review of the improvement plan.
- **Dual Audit Role Background:** Gwilym Gibbons and Julie discussed the historical reasons for the NHS holding the dual audit role, linked to budget delegation, and considered the potential for future review, with Kirsty suggesting further discussion on corporate resource equity.
- **Quality Assurance Focus:** Andy and Gareth emphasised the need to focus more on quality of care in audit processes, with Gareth proposing to table updates on health and social care leadership group functions and quality metrics at the next audit committee.

Follow-up tasks:

- **Audit Scotland Finance Bulletin Follow-Up:** Bring the Audit Scotland finance bulletin 24-25 action back into the next committee to ensure due process and governance are followed. (Kirsty)
- **Internal Audit Report Scheduling:** Provide an update on when the council internal audit report on care and support at home will be scheduled to return to the committee after the council's next audit risk committee meeting. (Julie)
- **Chief Finance Officer Recruitment:** Speak to Stephen Morgan to initiate the process of advertising the permanent Chief Finance Officer post and aim to have it out to the market by the beginning or end of April. (Gareth)
- **Membership Update for IJB:** Bring a membership update to the IJB in March, including details on the extension of the suspension of the vice chair, substitute suspension. (Kirsty)
- **Operational Risks Impacting IJB Risks:** Work with Gareth to identify operational risks within the Partnership that impact IJB risks and bring an

update to the next scheduled committee. (Kirsty)

- **Risk Appetite Alignment:** Bring back the previously signed-off risk strategy and align the committee's risk appetite understanding with the current risk register. (Kirsty)
- **Reinstatement of Joint Audit Chairs Meetings:** Reinstate meetings between the heads of internal audit and the chairs of the respective audit and risk committees to discuss assurances and significant findings. (Julie)

4. Conclusions

4.1 This paper provides an overview of the Integration Joint Board (IJB) Audit Risk and Governance Committee which met on 3rd March 2026.

5. Resource Implications

5.1 Not applicable

6. Impact on Integration Joint Board Outcomes, Priorities and Policy

6.1 Not applicable

7. Legal and Risk Implications

7.1 Not applicable

8. Consultation

8.1 Not applicable

9. Equality Impact Assessment

9.1 Not applicable

10. Glossary

EQIA	Equalities Impact Assessment
IJB	Integration Joint Board