



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
3rd March 2026**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board Transformation and Innovation / Futures Committee held on Tuesday 3rd March 2026 at 9am - 12pm via Microsoft Teams

Voting Members Present:

Gwilym Gibbons	(GG)	NHS Voting Member (Chair)
Andy McFarlane	(AMc)	Local Authority Voting Member

Advisory Members Present:

Kirsty Bell	(KB)	Programme Manager
Sean Barrett	(SB)	Interim Chief Finance Officer
Mark Kelly	(MK)	Director of Nursing, NHS D&G
Peter Lindsay	(PL)	Senior Audit Manager, Audit Scotland
Gordon McAllister	(GMc)	Senior Auditor, Audit Scotland
Gareth Marr	(GM)	Chief Officer
Charles Rocks	(CR)	Substitute - Head of Children, Families & Justice Services Social Work Services
Julie Watters	(JW)	Chief Internal Auditor
Alan Webb	(AWe)	Third Sector Representative

Supporting Present:

Rod Edgar	(RE)	Communication and Engagement Manager
Pam Jamieson	(PJ)	Workforce Director
Callum Maccoll	(CM)	Staff Side Representative

Apologies:

Grecy Bell	(GBe)	Registered Medical Practitioner
Ken Donaldson	(KD)	Medical Director
Maureen Johnstone	(MJ)	Local Authority Voting Member
Stephen Morgan	(SM)	Chief Social Work Officer
Amber Murray	(AM)	EA to Chief Officer / Admin Support
Jim Parker	(JP)	Unpaid Carer Representative
David Rowland	(DR)	Director of Strategic Planning and Transformation

1. Apologies for Absence

Apologies were noted as above, as per K Donaldson's apologies this is due to a conflict due to acting Interim Chief Exec.

2. Declaration(s) of Interest

No declarations of interest were noted.

3. Minutes from 16th September 2025

These notes were approved as an accurate record.

4. Action Plan / Rolling Agenda Matrix

All Actions were discussed by KB in AM absence, and AM will continue to update accordingly.

Membership update will be due to come into the IJB on 24th March 2026, in terms of a suspension of 2 of our Voting Members, AMcF will continue to be the Vice Chair within this period.

5. IJB Risk Register Update

KB highlighted the purpose of this report is to update the Audit, Risk and Governance Committee on the status of the IJB's Risk Register and apologised for the format of the new systems PDF output.

This report covers the review carried out in respect of changes to risk in Quarter 3 (1st October 2025 to 31st December 2025).

Risk 1 – Failure to Deliver the IJB's Strategic Direction

KB highlighted controls in place, but risk remains Medium.

Risk 2 – Failure to Progress against the Nine National Health & Wellbeing Outcomes

Controls and further mitigations in place, and risk remains Medium.

Risk 3 – Lack of Sustainable Resources to Meet the Strategic Commissioning Plan

Rated Very High due to current financial deficit.

SB will present financial recovery measures at the next committee, this afternoon.

KB noted variation across partnerships and emphasised the need to connect operational risks with strategic IJB risks and will work with GM to develop this linkage and report back to the next IJB Audit Risk and Governance committee.

Action: KB / GM

GG asked about the alignment of risks with the agreed risk appetite, KB confirmed this is documented in the IJB Risk Strategy (approved 1.5 years ago) and can be realigned and brought back to the next IJB Audit Risk and Governance committee.

Assurance shared that both NHS and Local Authority risk appetites were jointly developed.

The Committee Members agreed clarity and consistency across partners is vital.

Decision (s)

Committee Members:

- **Noted this report**
- **Noted the risks on the IJB Risk Register (Appendix 1, 2 and 3) at the end of Quarter 3 2025-26**
- **Noted the work that is required with the Health and Social Care Partnership to identify of the impact of operational risks that impact on IJB Risks.**

6. Draft External Audit Plan 2025 - 2026

This paper provides the Integration Joint Board with an update on the planned work of the External Auditors, SB introduced the paper but PL presented the full detail.

PL highlighted the Key Points from Audit Scotland:

- This is year 4 of the 5-year appointment.
- Fiona Mitchell-Knight is retiring and Louisa Yule will take over as appointed Auditor.
- Materiality levels and significant risks (*financial misstatement, financial sustainability*) are defined in the report.
- A recent Audit Scotland finance bulletin outlining all IJB positions has been published, this is online on the Audit Scotland Website, and AM also shared this round members for information.

GG queried alignment with Council / NHS audit cycles. PL confirmed Council audits have historically signed off in November, but Audit Scotland completes sufficient assurance work earlier for IJB accounts, Health Board accounts sign off in June, also used for assurance and the IJB Accounts will be completed by end of September.

PL confirmed the issue is resolved, clarifying:

- Going concern relates to continuity of service provision, not to financial deficit.
- Even if the IJB ceased, NHS and Council would continue delivering services.

Future Auditor Appointments

- National process for new appointments is beginning; outcome unknown.
- If Audit Scotland remains appointed, a new team must replace the current auditors after year 5 for independence.

Decision (s)

Committee Members:

- **Discussed and noted the attached External Audit Plan (Appendix 1) for Dumfries and Galloway Integration Joint Board for the financial year ending 31 March 2026.**

7. Chief Internal Auditor Quarterly Update – March 2026

This report provides an update to the Audit, Risk and Governance Committee on the assurance activity relevant to the Integration Joint Board, drawn from the Internal Audit work undertaken within NHS Dumfries and Galloway and Dumfries and Galloway Council. As the IJB does not commission its own programme of operational audits, assurance is primarily obtained through the processes, reporting arrangements and internal audit coverage within the two partner bodies.

This update therefore focuses on the overall position in relation to delivery of the 2025 / 2026 Internal Audit Plans, how relevant assurances are identified and consolidated for the IJB, and the work underway to strengthen assurance arrangements across the partnership.

The Annual Internal Audit Report for 2024 / 2025 was presented to this Committee in September 2025, and with the November meeting having been cancelled, this paper provides a consolidated update covering the intervening six-month period.

This update is intended to support the Committee in discharging its responsibilities for governance, risk management, and internal control and is part of the IJB and Health and Social Care Partnership's overall governance and risk management processes

JW mentioned NHS internal audit plan (2025–26) delivered in two parts (April 25 & January 26). Council Internal Audit plan delivered as approved in April 2025.

Also as previously highlighted the staffing issues within NHS Internal Audit now resolved:

- Substantive auditor started yesterday.
- Trainee auditor starting next week.

Assurance Improvement Plan Overview JW presented a detailed improvement plan developed with NHS and Council audit colleagues, focusing on:

Action: JW

Clearer Assurance Reporting

- Quarterly updates to all audit chairs.
- Mapping Internal Audit work to IJB / NHS / Local Authority risk registers.
- Development of a dashboard for reporting (target mid-year 2026 – 2027).
- Reinstate joint meetings of all audit committee chairs and heads of audit.

Coordination between NHS & Council Internal Audit

- Formalised monthly meetings, plus more structured quarterly sessions.
- Potential for joint audit projects, starting with data sharing audit.

Consistency in Audit Planning & Follow-up Processes

- Clarify how NHS and Council Internal Audit processes link to IJB assurance.
- Ensure both sets of processes are visible to the Committee.

Skills & Confidence for Committee Members

- Offer training, workshops, and 1:1 sessions.
- Incorporate cross IJB learning from peers in other regions.

Maturity Review

End-of-year assessment to evaluate progress against the plan.

GG queried how the dual audit role (NHS & IJB) originated, JW explained it derived from historic arrangements and proportion of delegated budget, but agreed it could be reviewed.

KB highlighted the Integration Scheme enables shared corporate resources further joint discussion needed.

AMcF raised concerns about ensuring focus on quality of care, not just financial and data metrics.

GM committed to bring a paper to next committee on the revised Health & Social Care Leadership Group and its strengthened focus on quality and safety.

Action: GM

Decision (s)

Committee Members:

- **Noted this update on Internal Audit work for 2025 / 2026.**

8. Any Other Business

No AOCB was noted.

9. Date of Next Meeting

The next meeting of this Committee will be on Tuesday 2nd June 2026 at 9am – 12noon via Microsoft Teams.