



Dumfries and Galloway
Integration Joint Board
Audit and Risk Committee

**Minute of Dumfries and Galloway
Integration Joint Board Audit and Risk
Committee meeting held on
20th March 2017**

For Approval

Minute of the Dumfries and Galloway Integration Joint Board (IJB) Audit and Risk Committee meeting held on 19th December 2016 in the Dialogue Suite, Nithview

Present: Andy Ferguson Chair
Grace Cardozo NHS Voting Member
Ann Farrell Local Authority Staff Representative
Katy Lewis Chief Finance Officer
Julie Watters Chief Internal Auditor – NHS
Joanne Brown External Auditor – Grant Thornton

In Attendance: Kyle McKie Admin Assistant
Ian McNee Financial Accountant

1. APOLOGIES FOR ABSENCE

Apologies were noted from Jimmy Beattie and Denis Male

2. DECLARATION(S) OF INTEREST

None noted.

3. MINUTES OF THE PREVIOUS MEETING

Agreed as an accurate record of the previous meeting. Due to lack of quorum the minutes could not be formally ratified.

4. MATTERS ARISING FROM MINUTES AND REVIEW OF ACTIONS LIST

No matters arising noted from previous meeting.

KL advised that she will discuss Information Sharing Risks out with the meeting to ascertain whether the issue has been resolved.

5. RISK MANAGEMENT ARRANGEMENTS UPDATE

KL highlighted that the update presented was brief due to no significant progress since the last meeting. Workshop sessions have been held with IJB Members and Health and Social Care Management Team Members in the intervening period.

Further detail on this work will be presented to the next meeting. Eddie Docherty or Maureen Stevenson to be invited to the next meeting in order to give a more detailed update.

JB advised that it is imperative for the IJB to keep Risk Management Arrangements as simple as possible in order to avoid duplication of Risk Management Arrangements within the Parent Bodies.

Decision(s):

- IJB Audit and Risk Committee noted progress in implementing Risk Management Arrangements for the IJB

6. QUARTERLY UPDATE FROM CHIEF INTERNAL AUDITOR

JW advised that at this point in the Integration process it is important to look at what arrangements are in place. Audit leads from NHS and Local Authority are looking to streamline their processes.

KL advised that it is important for the IJB to decide what Audit Arrangements for the IJB will be following this financial year. KL to discuss with colleagues from around the partnership.

AF highlighted that NHS Audit and Risk Committee is very specialised and experienced in dealing with care issues, the Council's Audit and Risk Committee does not have this level of expertise. Some processes may be streamlined between the two Committees to prevent duplication. JB advised that both Internal Audit teams operate under the same Public Sector Internal Audit Standards – External Auditors could be the bridge between the two Internal Audit departments.

Decision(s):

- IJB Audit and Risk Committee noted the proposals for delivery of the Internal Audit Plan for 2016/17 and considered the process for receiving assurances on audit work undertaken.

7. QUARTERLY UPDATE FROM EXTERNAL AUDITORS

JB advised that the presented Audit Plan is in the initial stages. Work is ongoing on defining what the IJB's Audit remit is, and how it can be monitored.

JB highlighted that IJBs fall under Local Authority Statute so External Auditors must consider Best Value and follow the "public pound" as they do with Health Boards and Local Authorities.

JB highlighted that it would be beneficial for the Partnership if the External Auditors were involved in the Internal Audit processes as they would be able to give impartial advice from the outside and help streamline processes between both departments. JB, KL and JW to pick up out with the meeting.

AF raised concern that there are colleagues around the Partnership that have dual roles; there may be an issue that there is too much work for too few people.

IJB members to be made aware that Audit Scotland are involved in the Auditing Process for Integration Joint Boards.

Decision(s):

- IJB Audit and Risk Committee noted the attached External Audit Plan for the Financial Year ending 31 March 2017.

8. QUARTERLY UPDATE FROM CHIEF FINANCE OFFICER

KL highlighted that Brief Audit Scotland has issued formal notice that Grant Thornton will be External Auditors for this financial year. IJB Accounts have to be prepared in accordance with Local Authority processes.

KL advised that she has been notified that Standardised Accounting Templates for IJBs nationally will be completed by end of March 2017.

KL attended the national Chief Finance Officer Network recently where efforts are now being made to share good practice across Partnerships.

KL introduced Ian McNee to those present. He has been appointed as a NHS Board Accountant to help KL with the reduced capacity within her team at the moment. Though his role is primarily Health Board focused he will aid KL with IJB Accounts where possible.

Decision(s):

- IJB Audit and Risk Committee noted the Chief Finance Officer's Quarterly Report and the updates provided.

9. ANY OTHER BUSINESS DEEMED URGENT BY THE CHAIR DUE TO THE NEED FOR A DECISION

- **Issues with Quorum**

The IJB Audit and Risk Committee recommended that a formal request be sent to the IJB at its next meeting to increase voting membership on the committee by two (one from each Parent Body) due to lack of quorum at two meetings. It was recommended that the requirement for Quorum be increased to 3/6 voting members present to reflect this change.

10. DATE OF NEXT MEETING

The next meeting will be held on the 19th June 2017 at 3.30pm in the New Boardroom, Crichton Hall.

DRAFT