

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 25 JANUARY 2021

Inverclyde Integration Joint Board Audit Committee

Monday 25 January 2021 at 1pm

Present: Councillors L Rebecchi and E Robertson, Mr A Cowan, Ms P Speirs and Ms G Eardley.

Chair: Mr Cowan presided.

In attendance: Ms L Long, Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, Ms L Aird, IJB Chief Financial Officer and Interim Head of Strategy & Support Services, Ms S McAlees, Head of Children's Services and Criminal Justice, Ms A Priestman, Chief Internal Auditor, Ms V Pollock (for Head of Legal & Property Services), Ms S Lang and Ms D Sweeney (Legal & Property Services) and Mr A MacDonald, ICT Services Manager.

The meeting was held by video-conference.

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| 1 | Apologies, Substitutions and Declarations of Interest | 1 |
| | No apologies for absence or declarations of interest were intimated. | |
| 2 | Minute of Meeting of Inverclyde Integration Joint Board (IJB) Audit Committee of 2 November 2020 | 2 |
| | <p>There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 2 November 2020.
 (Councillor Robertson entered the meeting during consideration of this item of business)
 It was noted in relation to the issue of the Best Value questionnaire referred to at paragraph 23 of the minute, that the survey had been prepared and that, once tested, this would be issued to all members of the IJB Audit Committee and the wider IJB within a timescale which would enable the inclusion of responses in the report to the March Committee.
 Decided: that the minute be agreed.</p> | |
| 3 | IJB Audit Committee Rolling Action List | 3 |
| | <p>There was submitted a list of rolling actions arising from previous meetings of the IJB Audit Committee.
 Decided:
 (1) that the Rolling Action List be noted;
 (2) that it be agreed to include the action relative to the Best Value survey referred to above within the Rolling Action List with a timescale of March 2021 and for closure thereafter; and
 (3) that the action relative to External Audit Action Plans progress be removed from the Rolling Action List.</p> | |
| 4 | IJB Audit Committee Rolling Annual Workplan | 4 |
| | <p>There was submitted a Rolling Annual Workplan for the IJB Audit Committee.
 Decided:</p> | |

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- (1) that the Rolling Annual Workplan be noted;
- (2) that the update on the IJB Risk Register be removed from the 22 March 2021 list of reports for submission to the following meeting of the IJB Audit Committee; and
- (3) that the Directions Update be included in the list of reports for the September 2021 meeting of the IJB Audit Committee.

5 Internal Audit Progress Report – 31 August to 18 December 2020

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period 31 August to 18 December 2020.

The Chief Internal Auditor presented the report, being the regular progress report, and advised as follows:

- (1) No Audit reports had been finalised since the last report in September 2020. The remaining work related to the provision of advice in respect of risk management which would be undertaken alongside the risk management training organised for 15 March 2021;
- (2) In relation to Internal Audit follow-up work, four actions were due for completion by 30 November 2020. Three of these actions were complete and the completion date in relation to the fourth action (updating the IJB's Reserves Strategy) had been delayed to 30 September 2021 due to an agreed delay in completion of the revised Integration Scheme;
- (3) The Reserves Strategy work was one of two current actions being progressed by officers, the other being the specifying of governance arrangements within the Integration Scheme, with an interim report due on 31 March 2021 and a final report on 31 March 2022;
- (4) Since the September 2020 meeting of the IJB Audit Committee, a number of Internal Audit reports relevant to the IJB Audit Committee had been reported to Inverclyde Council (Monitoring and Minimising Off-Contract Spend and Using the Financial Management System (FMS) to Manage Off-Contract Spend) and to NHS Greater Glasgow & Clyde (Nursing and Midwifery Council Referrals and Digital Strategy). Actions had been agreed with management and Internal Audit within Inverclyde Council and NHS GG&C to undertake follow-up actions in accordance with agreed processes and to report on progress to the respective Audit Committees. Any concerns regarding progress would be reported to the IJB Audit Committee.

During the course of discussion on this item, it was agreed that due to the work still to be undertaken in relation to the completion of the revised Integration Scheme, the September 2021 deadline for updating the IJB's Reserves Strategy was too ambitious.

It was also agreed in relation to the minor improvements required under items reported to NHS Greater Glasgow & Clyde, that it would be useful for members to have sight of the NHS GG&C Audit Committee report and the Corporate Director confirmed that she would contact the Board with a view to including this in the next progress report.

Decided: that the progress made by Internal Audit in the period 31 August to 18 December 2020 be noted.

6 IJB Reserves

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There was submitted a report by Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing additional information on the nature and purpose of the IJB's Reserves together with an update on the potential impact of COVID-19 and the current year financial position on IJB Reserve balances.

The report advised that as at 31 October 2020, the projected balance on IJB Reserves

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at the end of the current financial year was expected to be £7.239m (£6.498m Earmarked and £0.741m General Reserves). Inverclyde's Earmarked Reserves were mainly for multi-year projects sub-categorised into (a) Scottish Government Funded Ringfenced Projects, (b) Existing Projects and Commitments, (c) Transformation Project Funding and (d) Budget Smoothing. The Transformation Project Funding included earmarked amounts for support for the Mental Health Service and the Addictions Review, both of which were anticipated to be spent in full over the next 3 years during the period of recovery from the COVID-19 pandemic.

While the financial impacts of COVID-19 were still being quantified, Ms Aird confirmed that she remain confident, based on indications from the Scottish Government, that all HSCP COVID costs would be met in full in 2020/21. It was, however, anticipated that elements of this funding would continue into 2021/22 and as a precautionary measure within Inverclyde, funds were being set aside from in-year underspends resulting from delays in filling vacancies to provide cover through an Earmarked Reserve for any 2021/22 costs relating to temporary COVID response posts appointed in 2021 with costs rolling into 2021/22.

Decided:

- (1) that the report be noted; and
- (2) that the report be shared with the wider IJB either as an item on the agenda for the March meeting or as the subject of a development session, possibly in February.

7 Status of External Audit Action Plans at 30 November 2020

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the status of current actions from External Audit Action Plans at 30 November 2020.

It was reported that one action due for completion by 30 November 2020 (Best Value) had been reported as completed by officers and four current External Audit actions (Financial Plan; Savings Proposals; Integration Scheme Review; Implementation of Locality Planning Groups) were currently being progressed by officers.

In relation to the implementation of Locality Planning Groups, it was noted that the arrangements put in place for the Port Glasgow Locality Planning Group had been stepped back as a result of the COVID-19 second wave although communication with the localities was continuing.

Decided: that the progress to date in relation to the implementation of External Audit actions be noted.

8 External Audit – Proposed Audit Fee 2020/21

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership advising of Audit Scotland's proposed External Audit fee for 2020/21 of £27,330.

Decided: that approval be given to the proposed audit fee for 2020/21.

9 Ms Lesley Aird

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Prior to the conclusion of the meeting, reference was made to the appointment of Ms Lesley Aird, IJB Chief Financial Officer to a promoted post within Finance Services at Greater Glasgow & Clyde Health Board with effect from mid-April 2021. On behalf of the Committee, the Chair thanked Ms Aird for her contribution to the work of the IJB Audit Committee and expressed his best wishes to her in her new post.