

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 MARCH 2021

Inverclyde Integration Joint Board Audit Committee

Monday 29 March 2021 at 12 Noon

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

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, Mr A Stevenson, Head of Health & Community Care, Ms A Priestman, Chief Internal Auditor, Ms V Pollock (for Interim Head of Legal Services), Ms D Sweeney and Ms L Carrick (Legal Services), Mr M Laird and Ms G Symes (Audit Scotland) and Mr A MacDonald, ICT Service Manager.

The meeting was held by video-conference.

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| 10 | Apologies, Substitutions and Declarations of Interest | 10 |
| | No apologies for absence or declarations of interest were intimated. | |
| 11 | Minute of Meeting of Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021 | 11 |
| | There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021. | |
| | Decided: that the minute be agreed. | |
| 12 | IJB Audit Committee Rolling Action List | 12 |
| | There was submitted a list of rolling actions arising from previous meetings of the IJB Audit Committee. | |
| | Decided: that all actions currently on the IJB Audit Committee Rolling Action List be closed and removed from the list. | |
| 13 | IJB Audit Committee Rolling Annual Workplan | 13 |
| | There was submitted a Rolling Annual Workplan for the IJB Audit Committee. | |
| | During discussion on this item, the Chair requested that a review of the Risk Register be added to the Rolling Annual Workplan, and that this, along with risk appetite, be considered at a special meeting of the IJB Audit Committee to be convened in June 2021. | |
| | It was noted that the Internal Audit Progress Report was not included in the Rolling Annual Workplan for September 2021 and the Chief Internal Auditor agreed to add it to future reports. | |
| | Decided: | |
| | (1) that the Rolling Annual Workplan be noted; | |
| | (2) that a review of the Risk Register and risk appetite be added to the Workplan, and the matter considered at the proposed June meeting of the IJB Audit Committee; and | |
| | (3) that an Internal Audit Progress Report be added to the Workplan document for | |

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September 2021.

14 Internal Audit Progress Report – 21 December 2020 to 26 February 2021

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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 from 21 December 2020 to 26 February 2021.

Councillor Robertson joined the meeting during consideration of this item.

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

- (1) there were no Internal Audit reports finalised since the last Audit Committee meeting in January;
- (2) that the plan for 2020/2021 is underway;
- (3) in relation to Internal Audit follow-up, there were no actions due for completion by 28 February 2021 and two actions being progressed by officers, all as detailed at Appendix 1 to the report;
- (4) there have been no Internal Audit Reports reported to Inverclyde Council and NHS GG&C since the last Audit Committee meeting in January 2021; and
- (5) Internal Audit within Inverclyde Council and NHS GG&C have undertaken to follow-up actions in accordance with agreed processes and will report on progress to the respective Audit Committees.

Decided: that the progress made by Internal Audit during the period from 21 December 2020 to 26 February 2021 be noted.

15 Internal Audit – Annual Plan 2021-2022

15

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, presenting the Internal Audit Annual Strategy & Plan for 2021-2022.

The Chief Internal Auditor presented the report being the regular Annual Plan report and advised as follows:

- (1) that the proposed Internal Audit Annual Strategy and Plan for 2021-2022 is set out in Appendix 1 to the report;
- (2) that the total budget for the Internal Audit Annual Plan for 2021-2022 has been set at 40 days;
- (3) that the Plan does not contain any contingency provision. Where any unforeseen work demands arise, eg. special investigations or provisions of ad-hoc advice, this will require to be commissioned as an additional piece of work which will be subject to a separate agreement; and
- (4) the public sector Internal Audit standards require that the Annual Audit Plan should be kept under review to reflect any changing priorities and emerging risks. Any material changes to the Audit Plan will be presented to the IJB Audit Committee for approval.

Decided: that the Internal Audit Annual Plan for 2021 – 2022 be approved.

16 Status of External Audit Action Plans at 28 February 2021

16

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 28 February 2021.

The Chief Internal Auditor presented the report and advised that:

- (1) there were no actions due for completion by 28 February 2021; and
- (2) there are currently 4 External Audit actions being progressed by officers, as

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detailed in the current status report at Appendix 1 to the report.

Decided:

- (1) that the status of External Audit Action Plans as at 28 February be noted; and
- (2) that it be agreed that future Locality Planning Group Action Plan reports contain an update rather than a timeline.

17 External Audit – Annual Audit Plan 2021 17

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership presenting the External Audit Plan for 2020/21 produced by Audit Scotland.

Mr Mark Laird from Audit Scotland presented the report and introduced his colleague Ms Grace Symes to the meeting.

Decided: that the Inverclyde Integration Joint Board Annual Audit Plan 2020/21 be noted.

18 IJB Best Value Statement 2020/21 18

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a Statement in relation to how the IJB has delivered Best Value during the previous financial year.

Decided: that the Draft Best Value statement as detailed in Appendix A to the report be approved.

19 Inverclyde Integration Joint Board – Directions Update March 2021 19

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a summary of the Directions issued by Inverclyde Integration Joint Board to Inverclyde Council and NHS Greater Glasgow & Clyde in the period March 2020 to January 2021.

It was noted that a revised IJB Directions Policy and Procedure was approved by the IJB in September 2020. As part of the agreed procedure IJB Audit has assumed responsibility for maintaining an overview of progress with the implementation of Directions, requesting a mid-year progress report and escalating key delivery issues to the IJB. This is the first such report and covers the period from March 2020 to March 2021.

Decided: that the IJB Audit Committee note the content of the report.