

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 25 SEPTEMBER 2023

Inverclyde Integration Joint Board Audit Committee

Monday 25 September 2023 at 1.00pm

Present:

Voting Members:

| | |
|-------------------------------------|-----------------------------------|
| David Gould (Chair) | Greater Glasgow & Clyde NHS Board |
| Councillor Lynne Quinn (Vice Chair) | Inverclyde Council |
| Councillor Sandra Reynolds | Inverclyde Council |
| Alan Cowan | Greater Glasgow & Clyde NHS Board |

Non-Voting Members:

| | |
|--------------------|---|
| Ciorstaidh Reichle | On behalf of Diana McCrone, Staff Representative, Greater Glasgow & Clyde NHS Board |
| Charlene Elliott | Third Sector Representative, CVS Inverclyde |

Also present:

| | |
|-----------------|--|
| Chris Paisley | KPMG LLG |
| Kate Rocks | Chief Officer, Inverclyde Health & Social Care Partnership |
| Marie Keirs | On behalf of Craig Given, Chief Finance Officer, Inverclyde Health & Social Care Partnership |
| Andi Priestman | Chief Internal Auditor, Inverclyde Council |
| Vicky Pollock | Legal Services Manager, Inverclyde Council |
| Alan Best | Interim Head of Health & Community Care, Inverclyde Health & Social Care Partnership |
| Gail Kilbane | Alcohol & Drug and Homelessness Service Manager, Inverclyde Health & Social Care Partnership |
| Audrey Howard | Interim Head of Justice & Children's Services, Inverclyde Health & Social Care Partnership |
| Iain Strachan | Head of Legal, Democratic, Digital & Customer Services, Inverclyde Council |
| Diane Sweeney | Senior Committee Officer, Inverclyde Council |
| Colin MacDonald | Senior Committee Officer, Inverclyde Council |

Chair: David Gould presided.

The meeting was held at the Municipal Buildings, Greenock, with Mr Gould, Councillor Reynolds, Ms Reichle and Ms Elliott attending remotely.

20 Apologies, Substitutions and Declarations of Interest 20

An apology for absence was intimated on behalf of:
 Diana McCrone Staff Representative, Greater Glasgow & Clyde NHS Board (with Ciorstaidh Reichle substituting)

No declarations of interest were intimated.

21 Minute of Meeting of IJJB Audit Committee of 26 June 2023 21

There was submitted the Minute of the Inverclyde Integration Joint Board Audit Committee

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 25 SEPTEMBER 2023

of 26 June 2023.

The Minute was presented by the Chair and examined for fact, omission, accuracy and clarity.

Decided: that the Minute be agreed.

22 Annual Accounts for the Financial Year Ended 31 March 2023

22

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership appending (1) the representation letter to KPMG LLP, being the IJJB's external auditor, (2) the Audited Annual Accounts 2022/23, and (3) KPMG LLP's Annual Audit Report to the IJJB and the Controller of Audit.

The report was presented by Ms Keirs, who thanked the team responsible for completing the accounts in challenging circumstances, and Mr Paisley was then invited to present the KPMG LLP report. Mr Paisley thanked Ms Keirs and Mr Given for their efficient and comprehensive responses made during the auditing process.

The Board commented favourably on the report and acknowledged the long-standing strong governance of the IJJB.

The Chair formally thanked Mr Given, Ms Keirs, KPMG LLP and their wider teams for their work on the Audited Annual Accounts.

Decided:

(1) that it be recommended to the IJJB that the Chair, Chief Officer of Inverclyde Health & Social Care Partnership and Chief Financial Officer of Inverclyde Health & Social Care Partnership be authorised to accept and sign the final 2022/23 Accounts on behalf of the IJJB;

(2) that the Letter of Representation, as detailed at appendix 1 of the report, be endorsed and it be recommended to the IJJB that this be signed by the Chief Financial Officer of Inverclyde Health & Social Care Partnership;

(3) that the content of the ISA (260) report, as detailed at appendix 3 to the report, be noted;

(4) that it be noted that a further version of the ISA (260) report will be presented to the IJJB in November, following completion on the wider Scope and Best Value Work by KPMG LLP; and

that the thanks of the Committee be extended to Inverclyde Health & Social Care Partnership officers and KPMG LLP for their work on the Audited Annual Accounts.

23 IJJB Audit Committee Rolling Annual Workplan

23

There was submitted a list of rolling actions arising from previous meetings of the IJJB Audit Committee.

Decided: that the Rolling Annual Workplan be noted.

24 Internal Audit Progress Report 5 June to 1 September 2023

24

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period 5 June to 1 September 2023.

The report was presented by Ms Priestman and being the regular progress report advised of updates since the last meeting. Ms Priestman also advised members that there would be an informal development session arranged for November which would include Best Value.

The Committee sought clarity on any possible duplication of work between Internal and External Audit, and Ms Priestman provided a comprehensive explanation of the governance arrangements and processes.

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 25 SEPTEMBER 2023

Decided: that the progress made by Internal Audit for the period 5 June to 1 September 2023 be noted.

25 Status of External Audit Action Plans at 31 August 2023 25

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership on the status of current actions from External Audit Action Plans at 31 August 2023.

The report was presented by Ms Priestman and being the regular progress report advised of updates since the last meeting.

Decided: that the progress to date in relation to the implementation of external audit actions be noted.

26 Inverclyde Integration Joint Board – Directions Update August 2023 26

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership providing a summary of the Directions issued by the IJJB to Inverclyde Council and NHS Greater Glasgow & Clyde in the period March 2023 to August 2023.

The report was presented by Ms Pollock, this being the sixth such report.

The Board requested clarification on the frequency of Directions reports, and Ms Pollock confirmed that the IJJB Audit Committee received two reports a year and the IJJB an annual report.

Decided: that the contents of the report be noted.

27 Inverclyde Adult Support and Protection Partnership – Adult Support and Protection Quality Improvement Plan 2021-22 Update 27

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership providing an update on the progress to date of the Adult Support and Protection Quality Improvement Plan 2021-22 following the 2022/23 audit to capture impact. The report was presented by Ms Rocks.

Referring to the summary of progress at paragraph 3.8 of the report, the Committee asked what actions would arise from this. Ms Rocks advised that the governance arrangements would be assessed, and emphasised that the HSCP was not responsible for external partners. It was agreed that this matter would be discussed offline by Ms Rocks and the Chair.

Decided:

(1) that the content of the report and progress to date of the Adult Support and Protection Quality Improvement Plan 2021-22 be noted;

(2) that the impact of the 2022/23 audit and the additional actions identified to progress further improvements be noted; and

(3) that it be noted that the 2022/23 audit and progress of the Adult Support and Protection Quality Improvement Plan will be approved at the Public Protection Chief Officers Group.

28 IJB Risk Register 28

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership (1) providing an update on the status of the IJJB Strategic Risk Register, and (2) appending the most recent Risk Register reviewed by officers in August 2023. The report was presented by Ms Keirs.

The Committee requested that officers review the format of the Register, and consider including the previous risk score in order to show the direction of travel.

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 25 SEPTEMBER 2023

The Board sought reassurance on the governance of risk relating to the finances of external providers, particularly if they could no longer provide services, and Ms Keirs provided an overview of the governance checks and processes in place.

The Board asked if there was a risk connected to any possible Scottish Government approved pay increases. Ms Keirs advised that previous pay increases has been funded by the Scottish Government and the expectation was that this would continue. Ms Keirs noted that should this not be the case then the financial plan would require to be updated. Ms Rocks further added that there had been a lot of work internally and that HSCP hourly rates were already over the £12 rate proposed by the Scottish Government, which reduced the risk for the HSCP overall, and that this was therefore not a significant risk for Inverclyde HSCP.

The Board commented on the slow progress of Locality Planning and sought confirmation that the two groups formed were resilient and meeting. Ms Rocks advised that the groups were meeting and were progressing and maturing. The Board further requested that officers consider if Locality Planning should have been removed from the Risk Register.

Referring to paragraph 4.1 of the report and the removal of Risk 11 'Equalities Legislation' as HSCP were now compliant with an Improvement Plan in place, the Board sought clarification on the process for removing 'live' issues and whether this should be downgraded rather than removed. Ms Rocks and Mr Best provided an overview of the governance process in place for this matter, and it was agreed that the role of the Committee in risk management, including Risk Appetite, in relation to the CIPFA Guidance for Audit Committees would be included in the informal development session that Ms Priestman had mentioned earlier in the meeting.

The Chair requested that officers consider adding narrative to the report to clarify the governance arrangements for risks which were removed due to being managed by improvement plans.

Decided: that the content of the report be noted.