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<b>Report To:</b>	<b>Inverclyde Integration Joint Board Audit Committee</b>	<b>Date:</b>	<b>25 March 2024</b>
<b>Report By:</b>	<b>Kate Rocks, Chief Officer Inverclyde Health &amp; Social Care Partnership</b>	<b>Report No:</b>	<b>IJBAC/04/2024/CG</b>
<b>Contact Officer:</b>	<b>Craig Given</b>	<b>Contact No:</b>	<b>01475 715381</b>
<b>Subject:</b>	<b>External Audit – Audit Fee 2023/24</b>		

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## **1.0 PURPOSE AND SUMMARY**

1.1  For Decision  For Information/Noting

1.2 The purpose of this report is to present the KPMG External Audit Fee for 2023/24, for IJB approval.

The proposed audit fee for 2023/24 is £33,360.

## **2.0 RECOMMENDATIONS**

2.1 It is recommended that the IJB Audit Committee approves the proposed Audit Fee.

**Kate Rocks**  
**Chief Officer**  
**Inverclyde Health and Social Care Partnership**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 The audit fee is set based on an estimate of the number of days and work involved in the audit. This will be our second year of audit with our external auditors KPMG.
- 3.2 The proposed audit fee for 2023/24 is £33,360, which is a 6% increase on the 2022/23 fee. The below shows the fees paid over the last few years for comparison:

2023/24 £33,360  
2022/23 £31,470  
2021/22 £27,960  
2020/21 £27,330

### 4.0 PROPOSALS

- 4.1 The proposed fee is £33,360. The Committee is asked to approve the proposed fee.

### 5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial	X	
Legal/Risk		X
Human Resources		X
Strategic Plan Priorities		X
Equalities, Fairer Scotland Duty & Children and Young People		X
Clinical or Care Governance		X
National Wellbeing Outcomes		X
Environmental & Sustainability		X
Data Protection		X

### 5.2 Finance

The financial implications are as outlined in this report. Recurring budget is in place to cover the Audit Fee.

#### One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

#### Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

### 5.3 Legal/Risk

There are no specific legal implications arising from this report.

### 5.4 Human Resources

There are no specific human resources implications arising from this report.

### 5.5 Strategic Plan Priorities

There are no Strategic Plan implications arising from this report.

### 5.6 Equalities

#### (a) Equalities

This report has been considered under the Corporate Equalities Impact Assessment (EqIA) process with the following outcome:

There are no equality issues within this report.

	YES – Assessed as relevant and an EqIA is required.
√	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, assessed as not relevant and no EqIA is required. Provide any other relevant reasons why an EqIA is not necessary/screening statement.

#### (b) Equality Outcomes

How does this report address our Equality Outcomes?

There are no Equalities Outcomes implications within this report.

<b>Equalities Outcome</b>	<b>Implications</b>
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

### 5.7 Clinical or Care Governance

There are no governance issues within this report.

### 5.8 National Wellbeing Outcomes

How does this report support delivery of the National Wellbeing Outcomes?

There are no National Wellbeing Outcomes implications within this report.

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	None

### 5.9 Children and Young People

Has a Children’s Rights and Wellbeing Impact Assessment been carried out?

	YES – Assessed as relevant and a CRWIA is required.
X	NO – Assessed as not relevant as this report does not involve a new policy, function or strategy or recommends a substantive change to an existing policy, function or strategy which will have an impact on children’s rights.

### 5.10 Environmental/Sustainability

Summarise any environmental / climate change impacts which relate to this report.

Has a Strategic Environmental Assessment been carried out?

	YES – assessed as relevant and a Strategic Environmental Assessment is required.
X	NO – This report does not propose or seek approval for a plan, policy, programme, strategy or document which is like to have significant environmental effects, if implemented.

### 5.11 Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO – Assessed as not relevant as this report does not involve data processing which may result in a high risk to the rights and freedoms of individuals.

## 6.0 DIRECTIONS

6.1	<b>Direction Required to Council, Health Board or Both</b>	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

## 7.0 CONSULTATION

7.1 The draft plan was circulated by KPMG to the Chief Financial Officer for comment and feedback and shared with the Chief Officer.

## 8.0 BACKGROUND PAPERS

8.1 None.