

**INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2024**

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**Inverclyde Integration Joint Board Audit Committee**

**Monday 24 June 2024 at 1.00pm**

**Present:**

**Voting Members:**

David Gould (Chair)  
Alan Cowan

Greater Glasgow & Clyde NHS Board  
Greater Glasgow & Clyde NHS Board

**Non-Voting Members:**

Diana McCrone

Staff Representative, Greater Glasgow & Clyde NHS Board

Vicki Cloney

On behalf of Charlene Elliott, Third Sector Representative, CVS Inverclyde

**Also present:**

Michael Wilkie  
Taimoor Alam  
Jonathan Hinds

KPMG LLP (External Auditors)  
KPMG LLP (External Auditors)  
Head of Children & Families and Criminal Justice Services and Chief Social Work Officer, Inverclyde Health & Social Care Partnership  
Chief Finance Officer, Inverclyde Health & Social Care Partnership

Craig Given

Legal Services Manager, Inverclyde Council  
Interim Head of Health & Community Care, Inverclyde Health & Social Care Partnership

Anne Sinclair  
Alan Best

Senior Committee Officer, Inverclyde Council  
Senior Committee Officer, Inverclyde Council  
Corporate Communications, Inverclyde Council

Diane Sweeney  
Colin MacDonald  
Alison Ramsey  
Anne Cameron-Burns

Greater Glasgow & Clyde NHS Board (IJB member)  
Greater Glasgow & Clyde NHS Board (IJB member)

Dr Rebecca Metcalfe

**Chair:** David Gould presided.

The meeting was held at the Municipal Buildings, Greenock, with Ms Cloney attending remotely.

**10 Apologies, Substitutions and Declarations of Interest 10**

Apologies for absence was intimated on behalf of:

Councillor Lynne Quinn  
Councillor Sandra Reynolds  
Charlene Elliott

Inverclyde Council  
Inverclyde Council  
Third Sector Representative, CVS Inverclyde (with Vicki Cloney substituting)

No declarations of interest were intimated.

**11 Minute of Meeting of IJB Audit Committee of 25 March 2024 11**

There was submitted the Minute of the Inverclyde Integration Joint Board Audit Committee of 25 March 2024.

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

**Decided:** that the Minute be agreed.

### 12 IJB Audit Committee Rolling Annual Workplan 12

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

**Decided:** that the Rolling Annual Workplan be noted.

### 13 Internal Audit Progress Report from 2 March to 1 June 2024 13

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period 2 March to 1 June 2024. The report was presented by Mr Given and being the regular progress report advised of updates since the last meeting.

Referring to 'HSCP Imprests Review (March 2024)' at paragraph 3.6, the Committee asked if it had been a particular location which had been audited, and Mr Given replied that it had been a standard audit looking at a number of locations and that a further report would be brought to the Audit Committee if required.

Referring to the Analysis of Missed Deadlines in section 4 of the report, and the entry for IJB Workforce Planning Arrangements, the Committee asked if this would be completed for the next meeting, and Mr Given assured that it would be.

**Decided:** that the progress made by Internal Audit for the period 2 March to 1 June 2024 be noted.

### 14 Status of External Audit Action Plans at 24 June 2024 14

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 24 June 2024. The report was presented by Ms Given and being the regular progress report advised of updates since the last meeting.

Referring to 'current management actions' and the Risk Management Strategy at section 2 of the appendices, the Committee requested an update on the recommendation made by the external auditors, and Mr Given advised that the Senior Management Team were keeping risks under review. He also reiterated that the HSCP would be working with colleagues in Inverclyde Council in the coming months and developing risk appetite statements.

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

### 15 External Audit – Annual Audit Plan 2023/24 15

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership presenting the 'Indicative External Audit Plan for the year ended 31 March 2024' produced by KPMG, the IJB's External Auditors, a copy of which was appended to the report. The report was presented by Mr Wilkie from KPMG who provided an overview of the Plan.

The Committee asked if KPMG were confident that the finalisation of Board accounts would be completed by the 30 September 2024 deadline, as specified in the Plan, and Mr Wilkie advised that he was confident, that it was incumbent upon KPMG to achieve this deadline and that any divergence from this would be reported to officers and the Committee.

**Decided:** that the Annual Audit Plan 2023/24 be noted.

**16 Internal Audit Annual Report and Assurance Statement 2023/24 16**

There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership appending the Internal Audit Annual Report and Assurance Statement for 2023/24, which forms part of the IJB's Annual Government Statement. The report was presented by Mr Given.

Referring to section 3 of the Internal Audit Annual Report and Assurance Statement, and the entry '3) Audit Plan Delivery – Percentage of audits completed v planned', with the target figure of 85% and actual completion of 50% (one), the Committee sought assurances that officers were managing this, and Mr Given advised that they were.

**Decided:** that the contents of the Internal Audit Annual Report and Assurance Statement for 2023/34 be noted.

**17 Mr Alan Cowan 17**

At the conclusion of business the Chair acknowledged that this was Mr Cowan's last IJB Audit Committee meeting and thanked him for his service. The Chair extended his personal thanks to Mr Cowan for his counsel and guidance and wished him well for the future.