

**Agenda Item**

**3**

**Minute**

## FALKIRK INTEGRATION JOINT BOARD

**Minute of Meeting of the Falkirk Integration Joint Board's Audit Committee held in the Municipal Buildings, Falkirk on Thursday 22 September 2016 at 2.30pm.**

**Voting Members:**

Linda Gow  
James King (Chairperson)

**Non-voting Members:**

Tom Hart, Staff Representative, NHS Forth Valley  
Karen Herbert, Third Sector Interface

**Officers:**

Patricia Cassidy, Chief Officer  
Jack Frawley, Committee Services Officer, Falkirk Council  
Tony Gaskin, Chief Internal Auditor, NHS Forth Valley  
Colin Moodie, Depute Chief Governance Officer, Falkirk Council  
Ewan Murray, Chief Finance Officer

**Also Attending**

Toby Freer, Audit Scotland  
Jim Rundell, Audit Scotland

**AC1. Apologies**

No apologies were intimated.

**AC2. Declarations of Interest**

There were no declarations of interest.

**AC3. Terms of Reference**

The Audit Committee considered a report by the Chief Governance Officer setting out the terms of reference of the committee. The Integration Joint Board (IJB) agreed the terms of reference for the committee at its meeting of 3 June 2016. The terms of reference were appended to the report.

**Decision**

**The Audit Committee:-**

- (1) noted the membership and that Mr King was appointed chairperson;**

- (2) agreed that the Chief Finance Officer, lead internal audit advisor and the Board's governance advisor should regularly attend meetings to support the committee with other officers attending on an ad hoc basis as required, and**
- (3) agreed to have a minimum of 2 meetings per year with any additional meetings called as required.**

**AC4. Integration Joint Board Accounts - 3 October 2015 to 31 March 2016**

The Audit Committee considered a report by the Chief Finance Officer presenting the Integration Joint Board's annual accounts for approval. The unaudited accounts had been considered by the IJB at its meeting of 5 August 2016. The narrative in the final accounts had been revised to more fully reflect the current status of the IJB and ensure compliance with technical guidance. The annual accounts for the period 3 October 2015 to 31 March 2016 were appended to the report.

**Decision**

**The Audit Committee:-**

- (1) agreed the Integration Joint Board Accounts for the period 3 October 2015 to 31 March 2016 for signature by the Chair, Chief Officer and Chief Finance Officer;**
- (2) noted the Management Commentary and Annual Governance Statement contained within the Accounts;**
- (3) noted the Independent Auditors Report contained within the Accounts, and**
- (4) approved the publication of the audited accounts.**

**AC5. Integration Joint Board Annual Internal Audit Plan 2016/17**

The Audit Committee considered a report by the Chief Internal Auditor seeking approval of the annual internal audit plan for the IJB for 2016/17. In May 2016 Fife, Tayside and Forth Valley Audit and Management Services were appointed as the IJB's internal auditors for 2015/16. The draft operational plan for 2016/17 had been designed to target the priority issues identified by assessment of risk. The seven areas set out in the draft plan were:

- Audit Planning
- Audit Management
- Annual Internal Audit Report
- Governance & Assurance
- Strategic Planning
- Due Diligence
- Capacity Planning & Bed Modelling

## **Decision**

**The Audit Committee approved the 2016/17 annual plan.**

### **AC6. Proposed Audit Opinion and Letter of Representation**

The Audit Committee considered a report by Audit Scotland. It was anticipated that an unqualified auditor's report would be issued. The proposed independent auditor's report and a letter of representation were appended to the report.

## **Decision**

**The Audit Committee noted the proposed audit opinion and letter of representation.**

### **AC7. Annual Audit Report 2015/16**

The Audit Committee considered a report by Audit Scotland setting out the key messages of the annual audit report for members of the IJB and the Controller of Audit. The report provided information on the audit of the 2015/16 financial statements; financial management and sustainability; governance and transparency, and best value. Information on significant audit risks and an action plan were appended to the report.

## **Decision**

**The Audit Committee noted the Proposed 2015/16 Annual Audit Report for members of the Falkirk Integration Joint Board and the Controller of Audit.**

### **AC8. Training and Development Requirements for Audit Committee Members**

The Audit Committee were provided with a verbal update by the Chief Finance Officer on training available for members of the audit committee. There was discussion on the possibility of approaching CIPFA for training and organising development events in partnership with the Stirling and Clackmannanshire IJB.

## **Decision**

**The Audit Committee noted the update.**