

Agenda Item 3

Minute

FALKIRK INTEGRATION JOINT BOARD

Draft Minute of Meeting of the Falkirk Integration Joint Board's Audit Committee held on Thursday 28 March 2019 at 1pm in the Committee Suites, Municipal Buildings, Falkirk.

Voting Members: Fiona Collie (Chairperson)
Alex Linkston

Non-voting Members: Robert Clark
Jen Kerr

In Attendance: Patricia Cassidy, Chief Officer
Amanda Templeman, Chief Finance Officer
Sara Lacey, Chief Social Work Officer
Tony Gaskin, Chief Internal Auditor
Rob Jones, Ernst & Young
Sonia Kavanagh, NHS Forth Valley (minute)

AC82. Apologies

No apologies of absence were intimated.

AC83. Declarations of Interest

There were no declarations of interest.

AC84. Minute of the IJB Audit Committee Meeting Held on 17 December 2018
Decision

The minute of the IJB Audit Committee Meeting held on 17 December 2018 was approved.

The Audit Committee agreed to take item 7 at this point in the agenda

AC85. 2018/19 External Audit Annual Audit Plan

The Audit Committee considered a paper '2018/19 External Audit Annual Audit Plan' presented by the External Auditor.

Mr Jones outlined the proposed audit approach for the audit of the financial year ending 31 March 2019, including the scope and responsibilities. The wider scope dimensions of the public audit would include financial stability, financial management, governance and transparency and value for money.

The IJB Audit Committee discussed the broader context of the audit and Mr Jones confirmed that consideration of various Audit Scotland reports in the

Health and Social Care Series including Social Work in Scotland and Progress with Integration had been included as part of the planning.

Decision

The Audit Committee:

- 1. Noted the External Annual Audit Plan for 2018/19**

AC86. Risk Management Strategy and Strategic Risk Register Update

The Audit Committee considered a paper 'Risk Management Strategy and Strategic Risk Register Update' presented by the Chief Finance Officer.

Ms Templeman provided a brief outline of the work to update the Risk Management Strategy, aligning where possible to those of both Partners. A summary of the key changes included recognition of changes to the IJB's governance structure, emphasis on a 'lessons learned' culture and delegation of responsibility for developing the framework to the Chief Finance Officer. Regular updates would be provided to the Audit Committee.

High level strategic risks had been identified by the Leadership Team and Lead Officers for each risk would develop a detailed risk matrix including the likelihood of risks materialising and the various mitigating controls required. The work would also describe the risks in more detail.

The Audit Committee discussed the differing risk appetites of Partners and the need for collaborative discussions and understanding of where particular risks sat and who was responsible for providing assurance. A future development would involve a formal process to continually review risks and provide appropriate assurance and accountability across the Partnership.

Decision

The Audit Committee:

- 1. Agreed the Risk Management Strategy and Strategic Risk Register Update would be submitted to the IJB on 5 April 2019 for final approval**

AC87. Audit Sharing Protocol

The Audit Committee considered a paper 'Internal Audit Sharing Protocol' presented by the Chief Finance Officer.

Ms Templeman advised that the Audit Sharing Protocol formalised the arrangements already in place for the sharing of internal audit outputs between the IJB, Council and NHS Forth Valley. The protocol would assist with the coordination of risk based internal audit plans and ensure comprehensive coverage of key risks while aiming to reduce unnecessary duplication of work.

Decision

The Audit Committee:

- 1. Approved the Internal Audit Sharing Protocol**

AC88. Internal Audit Progress Report

The Audit Committee considered a paper 'Internal Audit Progress Report' presented by the Chief Internal Auditor.

Mr Gaskin provided a brief update on progress against the Internal Audit Plan, noting that as agreed with management, FK04-19 Workforce Planning would not be completed in 2018/19 due to the significant changes in this area.

Progress on two areas from the 2017/18 plan was provided; financial governance and as previously discussed in the agenda, the Risk Management Strategy which had been updated and this would be reviewed against the required criteria to ensure it linked appropriately with those of Falkirk Council and NHS Forth Valley.

The NHS Forth Valley internal audit reports which were relevant to the IJB were considered and the Audit Committee reaffirmed the need for cross-assurance to minimise unnecessary duplications by Governance Committees.

Decision

The Audit Committee:

- 1. Noted the progress on the 2018/19 audit plan**

AC89. Any Other Competent Business

There being no other competent business, the Chair closed the meeting.