

Agenda Item 3

Minute



Draft

Minute of meeting of the Audit Committee held remotely, on Friday 3 December 2021 at 9.30 a.m.

Voting Members: Gordon Johnston (Chair)

Non – Voting Members: Robert Clark, NHS Staff Representative

Also Attending: Michelle Campbell, Personal Assistant
Patricia Cassidy, Chief Officer
Sophie Dick, Democratic Services Graduate
Brian Pirie, Democratic Services Manager
Grace Scanlin, EY (External Audit)
Jillian Thomson, Chief Finance Officer
Isabel Wright, Internal Audit, Risk and Corporate Fraud Manager

AC16. Apologies

There were no apologies.

AC17. Declarations of Interest

There were no declarations.

AC18. Minute

Decision

The minute of the meeting of the Audit Committee held on 24 September 2021 was approved.

AC19. Strategic Risk Register

The committee considered a report by the Chief Finance Officer which provided an update on the IJB's strategic risk register.

No new risks had been added to the register since the last version presented to the Audit Committee on 24 September 2021. However there had been a change in risk no.4 "capacity and infrastructure" from medium to high, as a result, there were 9 live risks recorded in the register, 8 were considered as high risk and 1 as medium risk.



The committee referred to the key actions to mitigate risk and increase capacity relating to Risk 4. 'Capacity and Infrastructure' which had increased from the last review in September 2021 to High Risk. It noted that similar actions were being implemented across Stirling and Clackmannanshire due to the highest level of risk also being applied to this area.

As part of local NHS employment contracts, staff's leaving notice period was 4 weeks which was described as more stringent in comparison to other NHS board areas. The committee suggested that using the word 'different' would be more accurate than 'stringent'.

Decision

The Committee noted:-

- (1) the risk register presented at section 4.1 of the report;**
- (2) the significant operational pressures that continue to be experienced across the whole Health and Social Care system, particularly in relation to risk no. 8 "resilience and business continuity" and the knock-on effect this has to risk no. 4 "capacity and infrastructure" which has been increased from medium to high; and**
- (3) that work to revise the format and content of the detailed strategic risk register had recommenced. In addition, a risk management action plan was currently being developed in response to the outcome of the internal audit review of the IJB's risk management arrangements. This would be brought back to the next meeting for approval.**

AC20. Internal Audit Progress Report

The committee considered a report by the Internal Audit Manager providing an update on progress with completing the 2020/21 and 2021/22 Internal Audit Plans since the last meeting of the Committee.

The 2020/21 Internal Audit report on Risk Management Arrangements had been finalised and progress was being made with 2021/22 Internal Audit work.

For the 2020/21 Internal Audit Plan, the Risk Management Arrangements report was issued on 2 November 2021.

In terms of the 2021/21 Internal Audit Plan, the Terms of Reference review would be undertaken in the final quarter of the 2021/22 audit programme.

In regard to Directions, the Internal Audit work was also scheduled for the last quarter of the 2021/22 audit programme.

Decision

The Committee noted progress being made with completing the 2020/21 and 2021/22 Internal Audit Plans.

AC21. National Audit & Inspection Report Overview

The committee considered a report by the Chief Finance Officer providing an overview of all national audit, scrutiny and inspection reports published since the previous Audit Committee meeting held on 23 September 2021.

A summary of the following recent reports was provided. These were:-

- Audit Scotland – Covid-19 Vaccination Programme
- Audit Scotland – Covid-19: Tracking the impact of Covid-19 on Scotland's public finances
- Accounts Commission – Accounts Commission Strategy 2021-26
- Accounts Commission – The impact of Covid-19 on Scottish councils' benefit services
- Audit Scotland – Audit of NHS National Services Scotland

The report also provided an insight into Inspection reports that had been issued since the last update presented to the September 2021 Audit Committee which had previously been discussed at the Clinical Care and Governance Committee.

Decision

The Committee noted the report.

AC22. IJB Audit Committee Programme of Meetings and Workplan 2022

The committee considered a report by the Chief Finance Officer setting out the proposed timetable of meetings of the Audit Committee for 2022, together with an indicative workplan for the coming year.

It was proposed that the committee meet remotely, subject to changes in Public Health guidance, at 9.30am on the following dates:

Decision

The Committee agreed:-

- (1) the proposed timetable of meetings for 2022; and**

(2) the indicative workplan for 2022.

AC23. Terms of Reference

The committee considered a report by the Chief Finance Officer presenting the Terms of Reference to the Audit Committee as part of an annual review to ensure they are accurate and remain fit for purpose.

The main changes were:-

- In terms of membership, the Terms of Reference would include an explicit definition of who should comprise the Committee and what officers should attend.
- Agendas, minutes and accompanying papers would be issued 5 clear days in advance of the meeting date.
- The Terms of Reference would provide a clear understanding of the purpose of the Audit Committee.

Decision

The Committee:-

- (1) noted the Terms of Reference set out at Appendix 1 to the report; and**
- (2) agreed to the changes to the Terms of Reference proposed by the Chief Finance Officer.**

AC24. Governance Statement Improvement Actions

The committee considered a report by the Chief Finance Officer providing an update on progress to implement a range of improvement actions identified through the annual governance statement and from various internal and external audit recommendations.

Appendix 1 detailed the 13 Governance Statement Improvement Actions and provided an update on the current status of each: 7 were delayed, 4 were on track, 1 was superseded and 1 was complete. 6 of the Actions were consulted for a revised implementation date.

The Chief Finance officer advised that in regard to Ref 1, 'Implementation of statutory guidance regarding set aside services in collaboration with NHS Forth Valley and Clackmannanshire and Stirling IJB', the implementation date would be revised from 30 November 2021 to 31 March 2022.

For Ref 6, 8, 9, 10 and 12, the committee requested a further report regarding possible implementation dates to a future meeting to which the Chief Finance Officer would provide and review possible dates.

Decision

The Committee noted the progress of the report.