

Agenda Item 7

Audit Committee Governance Report



Falkirk Integration Joint Board Audit Committee

2 December 2022

Audit Committee Governance Report

For Decision

1. Executive Summary

- 1.1 The purpose of this report is to propose a programme of meetings for the Committee and an indicative forward planner for 2023.

2. Recommendations

The Audit Committee is asked to:

- 2.1 agree the programme of meetings for 2023, and;
- 2.2 consider and comment on the draft forward planner for 2023.

3. Background

- 3.1 The purpose of the Audit Committee is to provide independent assurance of the adequacy of the risk management framework and the associated control environment, as well as independent scrutiny of the financial and non-financial performance. This is to the extent that it affects the IJB's exposure to risk and weakens the control environment, and to oversee the financial reporting process.

4. Programme of Meetings and Forward Planner

- 4.1 Audit Committee meetings are arranged to align with various statutory deadlines in respect of the annual accounts process and to ensure all audit plans, associated progress reports and annual assurance statements are considered at an appropriate stage in the financial year.
- 4.2 With the exception of the meeting on 17 March, the proposed meeting dates for 2023 starting at 9.30 am are:
- 17 March (starting at 2.00pm)
 - 16 June
 - 15 September
 - 17 November

- 4.3 A draft forward planner for the coming year is included at Appendix 1. The plan summarises the work of the Audit Committee over the forthcoming year in a bid to ensure key timescales are met and any associated training/development needs of the Committee can be identified at an early stage.
- 4.4 It is acknowledged that the work of the Committee may be subject to change, dependent on emerging issues, pressures and priorities. As such the forward planner is considered to be a live, dynamic document which will be regularly reviewed and updated. Where possible, any changes to the work plan will be raised in advance at the Audit Committee meetings.

5. Meeting Arrangements

- 5.1 Following the end of Covid-19 related and social distancing restrictions the Integration Joint Board agreed at its meeting in June 2022 to continue to meet virtually for the remainder of the year and to consult members on future meeting arrangements.
- 5.2 The Board agreed at its meeting in November 2022 that Board and Committee meetings scheduled in Quarter 1 of 2023 will be hybrid meetings, whereby some members will attend in-person and others will join remotely via Microsoft Teams. Members will have a choice in how they attend the meeting. The in-person element of meetings will be hosted in Forth Valley College.

6. Conclusions

- 6.1 The Audit Committee is asked to agree the programme of meetings and consider the forward planner for 2023.

Resource Implications

There is a cost associated with hiring a venue for Committee meetings. This has been considered by the IJB.

Impact on IJB Outcomes and Priorities

There are no implications arising from this report.

Directions

A new Direction or an amendment to an existing Direction is not required for this report.

Legal & Risk Implications

There are no legal and risk implications arising from this report.

Consultation

Consultation on preferences for meeting arrangements was conducted with

Board members in October 2022.

Equalities Assessment

An EPIA on the proposed meeting arrangements has been completed and has been considered by the IJB.

7. Report Author

- 7.1 David Keenan, HSCP Governance Support Officer
Steven Kirkwood, Chief Finance Officer

8. List of Background Papers

- 8.1 None

9. Appendices

Appendix 1: Draft Audit Committee Forward Planer 2023

Appendix 1 - Falkirk IJB Audit Committee Forward Planner 2023

	17 March 2023	16 June 2023	15 September 2023	17 November 2023
Accounts				
Unaudited Accounts		✓		
Audited Accounts			✓	
Risk				
IJB Risk Management Strategy	✓			
Strategic Risk Register	✓	✓	✓	✓
Internal Audit				
Internal Audit Plan	✓			
Internal Audit Report	✓			✓
Internal Audit Annual Assurance Report		✓		
External Audit				
External Audit Plan	✓			
External Audit Annual Report			✓	
Referrals/Standing items				
National Reports - Overview	✓	✓	✓	✓
Annual Review of the Terms of Reference				✓
Annual Assurance Statement		✓		
Governance Statement Improvement Actions	✓	✓	✓	✓