

## INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 17 MARCH 2020

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### Inverclyde Integration Joint Board Audit Committee

Tuesday 17 March 2020 at 1pm

**Present:** Councillor E Robertson, Mr A Cowan, Dr D Lyons (by telephone), Ms G Eardley and Mr S McLachlan.

**Chair:** Mr Cowan presided.

**In attendance:** Ms L Long, Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, Ms A Priestman, Chief Internal Auditor, Ms L Aird, Chief Financial Officer, HSCP, Ms S McAlees, Head of Children's Services & Criminal Justice, Ms V Pollock (for Head of Legal & Property Services) and Ms S Lang (Legal & Property Services).

#### 7 **Apologies, Substitutions and Declarations of Interest** 7

No apologies for absence or declarations of interest were intimated.

#### 8 **Minute of Meeting of Inverclyde Integration Joint Board Audit Committee of 28 January 2020** 8

There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 28 January 2020.

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

#### 9 **Internal Audit Progress Report – 6 January to 21 February 2020** 9

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period from 6 January to 21 February 2020.

The Chief Internal Auditor presented the report, being the regular progress report, and advised as follows:

- (1) No audit reports had been finalised since the last IJB Audit Committee in January 2020. The report for the final review had now been completed and would be reported to the next meeting of the Committee;
- (2) In relation to audit reports from partner bodies, no audit reports had been issued to Inverclyde Council which were relevant to the IJB Audit Committee;
- (3) There continued to be a number of investigations carried out in relation to the misuse of blue badges and misuse of expired blue badges;
- (4) In relation to NHS Greater Glasgow & Clyde, no audit reports had been issued and approved by the Board which were relevant to the IJB Audit Committee;
- (5) With regard to action plan follow-up, there were no actions due for completion by 29 February and three current action points were being progressed by officers; and
- (6) New statutory guidance had been received in relation to IJB Directions and a revised date of 30 June had been set for the update of the policy, including issues identified by the audit review in December 2018.

The Chief Officer confirmed in relation to the IJB Directions, that work was progressing on the update of the policy, with support being provided by Internal Audit and Legal Services and that she was confident that the date of 30 June was achievable.

**Decided:** that the progress made by Internal Audit in the period from 6 January to 21

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February 2020 be noted.

### 10 Internal Audit – Annual Plan 2020 – 2021

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership requesting approval of the Internal Audit Annual Strategy and Plan for 2020 – 2021.

The Chief Internal Auditor advised the Committee that the key risks set out in the IJB's risk register had been reviewed for previous assurance work as well as planned assurance work in 2020 – 21.

Two advisory reviews would be undertaken by Internal Audit including:

- (1) IJB Directions – Internal Audit would be providing advice to IJB officers when reviewing and updating the current policy in line with the new guidance; and
- (2) The Risk Management Process – Internal Audit would provide advice to IJB members based on best practice guidance at a development day specifically for the review of the risk management process.

During the course of discussion on this item, Mr Cowan referred to Appendix 1 to the report which he indicated gave assurance regarding the systematic audit approach which matched audit activity with the risk register.

In relation to the development of other strands of assurance work, it was agreed that a report should be submitted to the September 2020 meeting of the IJB Audit Committee setting out the criteria used to define the various categories of reserves, with further detailed information being provided in respect of both smoothing and earmarked reserves. Detailed information in respect of the remaining categories of reserves would be submitted to future meetings of the Committee, if required.

**Decided:**

- (1) that the Internal Audit Annual Strategy and Plan 2020 – 2021 be approved; and
- (2) that it be agreed that a report be submitted to the September meeting of the Committee on reserves, as set out above.

### 11 External Audit – Annual Audit Plan 2019/20

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the External Audit Annual Audit Plan 2019/20 produced by Audit Scotland and appended to the report.

No officer was present from Audit Scotland to speak to the report due to the COVID-19 situation.

Arising from discussion on this item, it was noted that a letter had now been submitted to Audit Scotland on behalf of the Chief Finance Officers' network in relation to the proposed audit fee.

**Decided:** that the External Audit Annual Audit Plan 2019/20 be noted.