

## INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 28 NOVEMBER 2022

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### Inverclyde Integration Joint Board Audit Committee

Monday 28 November 2022 at 1.00pm

**Present:**

**Voting Members:**

Councillor Elizabeth Robertson (Chair)	Inverclyde Council
Councillor Lynne Quinn	Inverclyde Council
Simon Carr	Greater Glasgow & Clyde NHS Board

**Non-Voting Members:**

Diana McCrone	Staff Representative, Greater Glasgow & Clyde NHS Board
Charlene Elliott	Third Sector Representative, CVS Inverclyde

**Also present:**

Mark Laird	Audit Scotland
Grace Symes	Audit Scotland
Kate Rocks	Chief Officer, Inverclyde Health & Social Care Partnership
Audrey Howard	On behalf of Allen Stevenson, Chief Social Work Officer, Inverclyde Health & Social Care Partnership
Craig Given	Chief Finance Officer, Health & Social Care Partnership
Marie Kiers	Senior Finance Manager, Inverclyde Health & Social Care Partnership
Andi Priestman	Chief Internal Auditor, Inverclyde Council
Vicky Pollock	Legal Services Manager, Inverclyde Council
Diane Sweeney	Senior Committee Officer, Inverclyde Council
Karen MacVey	Legal & Democratic Services Team Leader, Inverclyde Council

**Chair:** Councillor Robertson presided.

The meeting took place via video-conference.

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

**29**

An apology for absence was intimated on behalf of David Gould, Greater Glasgow & Clyde NHS Board.

No declarations of interest were intimated.

Prior to discussion of the following item the Chair welcomed the representatives from Audit Scotland to the meeting.

**30 Annual Report to the IJB and the Controller of Audit for the Financial Year Ended 31 March 2022**

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There was submitted a report by the Chief Officer, Inverclyde Health & Social Care Partnership appending the Annual Report and Auditors' Letter to the Board for the financial year ended 31 March 2022 which has been prepared by the IJB's external auditors, Audit Scotland.

Ms Elliot joined the meeting during consideration of this item.

The Chair invited Mr Laird to present the Audit Scotland Report (the Report), it being a statutory requirement of the accounts closure process that the IJB receives a letter from the appointed External Auditors highlighting the main matters arising in respect of the prior years accounts. Mr Laird noted that this was the last report as Auditors and thanked officers and members.

The Chair then invited Mr Given to comment on the Report. Mr Given thanked his team for their work on the accounts and commented favourably on the Report, noting that any points raised for action were currently being progressed.

The Board commented on Section 2 of the Report 'Financial management and sustainability' and questioned if the current funding method of the Scottish Government provided Best Value, highlighting concerns over late funding, prescribed spending, returning unspent funding and recruiting staff on short-term contracts. In response Mr Laird and Mr Given advised that the accounting process was correct. Referring to the statement within that section that 'the IJB has a medium-term financial plan but is yet to develop a longer terms plan' the Board discussed the difficulty of long-term planning when financial settlements are made in the short-term.

The Board asked Mr Given how he planned to develop a longer-term plan in the circumstances, and Mr Given provided an overview as to how he would achieve this, including taking into account forecasted future demand as services and demographics change. He would also look at anticipated future funding streams to estimate the future budget.

The Board referred to the comment made at Section 1 of the Report 'Audit of 2021/22 annual accounts' that 'limited progress was made on prior year recommendations' and sought reassurance on this. Mr Given advised that all the previous recommendations were currently being progressed; savings, Integration Schemes and Locality Planning, and that he had no concerns.

The Board sought reassurance on the amount held in General Fund Reserves, and Mr Laird advised that this was largely due to late funding, that the majority of the Reserves were earmarked and that all IJBs were similarly affected.

The Chair commented favourably on the Report, and thanked all involved in the process. Councillor Quinn submitted her apologies for the meeting of the IJB at 2pm, and requested that her support for the recommendations be noted.

**Decided:**

- (1) that the contents of the Annual Report to the IJB and Controller of Audit for the financial year to 31 March 2022 be endorsed;
- (2) that it be recommended to the IJB that the Chair, Chief Officer of Inverclyde Health & Social Care Partnership and Chief Financial Officer of Inverclyde Health & Social Care Partnership be authorised to accept and sign the final 2021/22 Accounts on behalf of the IJB; and
- (3) that the Letter of Representation, as detailed at appendix 2 of the report, be endorsed and it be recommended to the IJB that this be signed by the Chief Financial Officer of Inverclyde Health & Social Care Partnership.