

## **Minute of Meeting**

### **Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 18 March 2022	10:00	Remotely by MS Teams,

#### **Present**

Councillor Lisa-Marie Hughes (Renfrewshire Council); Margaret Kerr (Greater Glasgow & Clyde Health Board); and Alan McNiven (third sector representative).

#### **Chair**

Councillor Hughes, Chair, presided.

#### **In Attendance**

Sarah Lavers, Chief Finance Officer, Jackie Dougall, Head of Health and Social Care, Frances Burns, Head of Strategic Planning and Health Improvement, Clare Walker, Planning and Performance Manager, Karen Mitchell, Operational Support Officer, David Fogg, Service Improvement Officer, and James Higgins, Corporate Business Officer (all Renfrewshire Health and Social Care Partnership); Mark Conaghan, Head of Corporate Governance (Clerk), Karen Campbell, Assistant Chief Internal Auditor and Elaine Currie, Senior Committee Services Officer (all Renfrewshire Council); and John Cornett (Audit Director), Mark Ferris, Audit Manager and Karla Graham, Trainee Auditor (Audit Scotland).

#### **Recording of Meeting**

Prior to the commencement of the meeting the Chair intimated that this meeting of the Committee would be recorded and that the recording would be available to watch on both the Council and HSCP websites.

#### **Apology**

Councillor Jennifer Adam-McGregor (Renfrewshire Council).

## **Declarations of Interest**

There were no declarations of interest intimated prior to the commencement of the meeting.

### **1 Minute**

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 12 November 2021 was submitted.

**DECIDED:** That the Minute be approved.

### **2 Rolling Action Log**

The rolling action log for the IJB Audit, Risk and Scrutiny Committee was submitted.

**DECIDED:**

(a) That the action in relation to HSCP Internal Care at Home Services Inspection (Update) be removed from the rolling action log as officers within the HSCP were not able to progress this matter until information was received from the Care Inspectorate; and

(b) That the action be added back to the rolling action log when the necessary information had been received from the Care Inspectorate.

### **3 Annual Audit Plan 2021/22**

The Chief Finance Officer submitted a report relative to annual audit plan 2021/22 for the IJB which outlined Audit Scotland's planned audit activities for the financial year 2021/22, a copy of which was appended to the report.

The report intimated that, in terms of the Local Government (Scotland) Act 1973, the Accounts Commission was responsible for appointing the external auditors for local government bodies and had appointed Audit Scotland as the external auditor for the IJB for the five-year period from 2016 to 2021. Due to COVID-19, the Auditor General for Scotland and the Accounts Commission, announced the intention to extend the current audit appointments by one year in the first instance. The Accounts Commission had confirmed this extension would be through to the audit of the 2021/22 year, as detailed at point 10 within the appendix to the report, and as such, John Cornett of Audit Scotland would remain the auditor for the IJB throughout this period.

The report advised that the current Code of Audit Practice, due to be renewed this year, would apply to the extended appointments.

The report further advised that the audit fee for the 2021/22 audit was £27,960 and was consistent with the fees for all IJBs. In determining the audit fee, Audit Scotland had taken account of the risk exposure of the IJB, the planned management assurances in place and the level of reliance they planned to take from the work of internal audit. Further, that Audit Scotland's fee assumed receipt of the unaudited financial statements for 2021/22 by 30 June 2022 and covered the cost of planning, delivery, reporting and the auditor's attendance at committees.

John Cornett, Audit Director, Audit Scotland, referred to the significant risk of material misstatement to the financial statements highlighted in exhibit 2 of the audit plan around 'management override of controls'; the audit risk highlighted in exhibit 4 of the audit plan around financial sustainability; and exhibit 5 of the audit plan which outlined the target dates for audit outputs. It was noted that, due to pressures associated with the COVID-19 pandemic, Audit Scotland had agreed an audit timetable with the Chief Finance Officer consistent with the prior year, meaning that the audit planning guidance deadline of 31 October 2022 would not be met, as this Committee had no meetings scheduled in October 2022, with the meeting being held in November 2022.

John also made reference to the six-year appointment of Audit Scotland as the external auditor for the IJB and advised that arrangements were being finalised to identify the auditor for 2022/23 onwards and the associated engagement phase around this.

**DECIDED:** That Audit Scotland's 2021/22 annual audit plan, appended to the report, be noted.

#### 4 **Internal Audit Plan 2021/22 - Progress**

The Assistant Chief Internal Auditor submitted a report providing progress on the internal audit plan 2021/22, a copy of which was appended to the report.

The report intimated that the audit plan set out a resource requirement of 35 days, including assurance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

**DECIDED:** That the progress against the internal audit plan 2021/22 be noted.

#### 5 **Annual Internal Audit Plan 2022/23**

The Assistant Chief Internal Auditor submitted a report relative to the annual internal audit plan 2022/23, a copy of which formed Appendix 1 to the report.

The report intimated that in line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2022/23 had been developed. The plan set out a resource requirement of 55 days, including assurance and governance work, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

The report advised that the allocation of internal audit resources was sufficient to allow emerging priorities and provide adequate coverage of governance, risk management and internal control to inform the annual assurance statement. It was noted that the plan might be subject to amendment during the course of the year due to the emergence of issues of greater priority, or for unforeseen circumstances which would be reported to the committee.

It was noted that the audit universe had been reviewed and updated during 2021/22 to ensure it covered all areas and reflected the maturity of the organisation and Appendix 2 to the report detailed the revised audit universe and the anticipated coverage over 2022/23 to 2026/27. It was intended that each engagement topic would be covered once the in five-year period.

It was noted that the date detailed in the title of Appendix 1 would be amended to read 2022/23.

**DECIDED:**

- (a) That the internal audit plan 2022/23 be approved; and
- (b) That it be noted that the internal audit plan would be shared with the local authority and health board.

**6 Summary of Internal Audit Reports**

The Assistant Chief Internal Auditor submitted a report providing a summary of internal audit reports issued.

The report advised that a risk-based Internal Audit Plan for 2021/22 had been approved by this Committee at its meeting on 12 March 2021 and, in line with the Public Sector Internal Audit Standards, Internal Audit must report the results of each engagement to this Committee.

The appendix to the report provided details of those audit engagements completed with the overall assurance rating and the number of recommendations in each risk category. The committee summaries for each report were also appended.

**DECIDED:** That the content of the report be noted.

**7 Update on Risk Register**

Under reference to item 7 of the Minute of the meeting of this Committee held on 12 November 2021, the Strategic Lead and Improvement Manager submitted a report providing an update on the continued implementation of the IJB's updated risk management framework and the updates made to the IJB's risk and issues register.

The report intimated that the risk management framework set out the principles by which the HSCP and IJB identified and managed strategic and operational risks impacting upon the organisation and formed a key strand of the IJB's overall governance mechanisms. The framework set out how risks and issues should be identified, managed and reported and it was noted that following further assessment and review with all services, no new risks or issues had been added this period.

The report noted that the risk 'further waves of covid', RSK05, had been closed as it was recognised that IJB governance and operational management arrangements were well-established with significant experience in managing the impact of covid waves within the IJB, HSCP and partner organisations. Members were advised that given the rise in cases in the community and hospitalisations, this risk would now remain 'open' in the risk register and would be reviewed prior to the next meeting of the Committee.

**DECIDED:**

- (a) That the further work which had been undertaken to implement the revised risk management framework across operational services within the HSCP and the inclusion of risk management arrangements within planned internal audits in 2022, as detailed in section 4 of the report, be noted;
- (b) That the updates that had been made to currently identified risks and issues, following further assessment and engagement with the HSCP and partners, as detailed in section 5 of the report, be noted; and

(c) That it be noted that RSK05 'further waves of covid' would remain open in the risk register.

## **8 Health and Safety Update**

The Head of Health and Social Care submitted a report providing an update on the HSCP's incident report position for the period 1 January to 31 December 2021.

The report provided information in relation to incident reporting; serious adverse events; RIDDORs; fire safety; health and safety compliance; and mandatory health and safety training compiled from the information pulled from both systems operated within Renfrewshire Council and NHSGCC.

**DECIDED:** That the content of the report be noted.

## **9 Public Interactions Report for April to September 2021**

The Planning and Performance Manager submitted a report providing an update on public interaction for the period 1 April to 30 September 2021.

The report provided detail on complaints; enquiries; freedom of information requests; subject access requests; as well as compliments and communications.

**DECIDED:** That the content of the report be noted.

## **10 Proposed Dates of Meetings of the Integration Joint Board Audit, Risk and Scrutiny Committee 2022/23**

The Clerk submitted a report relative to proposed dates for meetings of the Committee in 2022/23.

**DECIDED:**

(a) That it be noted that a meeting of the Committee would be held at 10.00 am on 17 June 2022;

(b) That meetings of the Committee be held at 10.00 am on 9 September and 18 November 2022 and 24 March and 23 June 2023; and

(c) That members be advised of the venue for future meetings.

## **11 Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of this Committee would be held at 10.00 am on 17 June 2022.