

## **Minute of Meeting Renfrewshire Health and Social Care Integration Joint Board Audit Committee**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 26 January 2018	09:00	Abercorn Conference Centre, Renfrew Road, Paisley, PA3 4DR

### **PRESENT**

Councillor Lisa-Marie Hughes and Councillor Jane Strang (substitute for Councillor Scott Kerr) (both Renfrewshire Council); Morag Brown and Dorothy McElean (both Greater Glasgow & Clyde Health Board); and David Wylie (Health Board staff member involved in service provision) and Alan McNiven (third sector representative).

### **CHAIR**

Councillor Lisa-Marie Hughes, Chair, presided.

### **IN ATTENDANCE**

Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor and Elaine Currie, Senior Committee Services Officer (all Renfrewshire Council); David Leese, Chief Officer, Sarah Lavers, Chief Finance Officer and Jean Still, Head of Administration (all Renfrewshire Health and Social Care Partnership) and M Ferris, Senior Audit Manager and A Haahr, Senior Auditor (both Audit Scotland).

### **APOLOGY**

Councillor Scott Kerr (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 Committee held on 24 November 2017 was submitted.

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

## 2 **INTERNAL AUDIT PROGRESS AND PERFORMANCE - QUARTER 3**

The Chief Internal Auditor submitted a report relative to the internal audit plan for 2017/18 approved at the meeting of the IJB Audit Committee held on 13 February 2017.

The report intimated that the IJB directed both Renfrewshire Council and NHS Greater Glasgow and Clyde (NHSGG&C) to deliver services that enabled the IJB to deliver on its strategic plan. Both the Council and NHSGG&C had internal audit functions and conducted audits across each organisation, the findings of which were reported to the respective audit committees. Members of the IJB had an interest in the outcomes of the audits at both the Council and NHSGG&C that impacted upon the IJB's ability to deliver the strategic plan.

The report provided a summary of the internal audit activity of both organisations to 31 December 2017 in terms of the delivery of the overall audit plan for the year and compared actual performance against targets set by Renfrewshire Council's Director of Finance and Resources from 1 April to 31 December 2017.

A discussion took place relative to processes and policies in place within NHSGG&C in relation to suicide risk assessment and whether the tools were fit for purpose. It was proposed that the Chief Officer establish what processes and policies were in place and what training was given to staff in relation to these processes and policies. This was agreed. It was further proposed that the Chief Officer submit a report on these matters to a future meeting of the IJB which would then be shared with the NHSGG&C Board. This was also agreed.

**DECIDED:**

(a) That the report be noted;

(b) That the Chief Officer establish what processes and policies were in place and what training was given to staff in relation to these processes and policies; and

(c) That the Chief Officer submit a report on these matters to a future meeting of the IJB which would then be shared with the NHSGG&C Board.

## 3 **ANNUAL INTERNAL AUDIT PLAN 2018/19**

The Chief Internal Auditor submitted a report relative to the annual internal audit plan for 2018/19, a copy of which formed the appendix 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 2018/19 had been developed which set out a resource requirement of 35 days, including assurance work, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

The allocation of internal audit resources was sufficient to allow emerging priorities and provided adequate coverage of governance, risk management and internal control to inform the annual assurance statement.

The audit plan might be subject to amendment during the course of the year due to the emergence of issues of greater priority or other unforeseen circumstances and any change would be reported to the IJB Audit Committee.

It was proposed that the Audit Committee consider requesting an independent report into the entire process following Capability Scotland's decision to cease provision of the day care services it operated, on behalf of the Renfrewshire Health and Social Care Partnership, at Whitehaugh and West Lane Gardens, Paisley and that this report be shared with the IJB.

The Chief Internal Auditor advised that this would be a matter for her consideration and not the remit of Audit Scotland, the IJB external auditors. It was proposed that the Chief Internal Auditor meet with members of the Audit Committee to establish the scope of an independent audit and thereafter the Chief Internal Auditor would advise the Audit Committee of the audit process.

**DECIDED:**

(a) That the internal audit plan for 2018/19 be approved;

(b) That it be noted that the internal audit plan for 2018/19 would be shared with Renfrewshire Council and NHSGG&C; and

(c) That the Chief Internal Auditor meet with members of the Audit Committee to establish the scope of an independent audit and thereafter the Chief Internal Auditor advise the Audit Committee of the audit process.

**4     AUDIT SCOTLAND ANNUAL AUDIT PLAN 2017/18**

The Chief Finance Officer submitted a report relative to the annual audit plan 2017/18 for the IJB which outlined Audit Scotland's planned activities in their audit for the 2017/18 financial year.

The report highlighted that the annual audit plan 2017/18 included a section on Audit Issues and Risks and that within this section Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of updated international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

**DECIDED:** That Audit Scotland's annual audit plan 2017/18 be noted.

## **5 LOCAL CODE AND SOURCES OF ASSURANCE FOR GOVERNANCE ARRANGEMENTS**

Under reference to item 4 of the Minute of the meeting of the IJB Audit Committee held on 24 November 2017 the Head of Administration submitted a report relative to the Local Code of Corporate Governance based on the seven principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) framework and the Society of Local Authority Chief Executive's (SOLACE) framework approved at the meeting of the IJB held on 23 June 2017.

The report intimated that the Local Code included identified sources of assurance which enabled the IJB Audit Committee to review and assess its governance arrangements against the Annual Governance Statements from 2017/18 onwards.

At the meeting of the IJB Audit Committee held on 24 November 2017 it had been decided that further work be undertaken to populate the Sources of Assurance template to rate compliance against each principle and provide updates, as appropriate, against the status of each source.

It was noted that the Chief Internal Auditor would also provide independent assurance to the IJB on compliance with the Code of Corporate Governance.

### **DECIDED:**

- (a) That the Sources of Assurance statement, as detailed in the appendix to the report, be approved;
- (b) That it be noted that as previously agreed the annual review of IJB governance arrangements would be scrutinised by the IJB Audit Committee in advance of IJB approval; and
- (c) That it be noted that the Chief Internal Auditor would also provide independent assurance to the IJB on compliance with the Code of Corporate Governance.

## **6 TRAINING FOR AUDIT COMMITTEE MEMBERS**

Under reference to item 3 of the Minute of the meeting of the IJB Audit Committee held on 24 November 2017 the Chief Internal Auditor submitted a report relative to a proposed programme of training briefings which would be delivered at meetings of the IJB Audit Committee.

The proposed programme of training briefings was appended to the report.

**DECIDED:** That the programme of training briefings, as detailed in the appendix to the report, be approved.

## **7 DATE OF NEXT MEETING**

**DECIDED:** That it be noted that the next meeting of the IJB Audit Committee would be held at 9.00 am on 29 June 2018 in the Abercorn Conference Centre, Renfrew Road, Paisley.