

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

Date	Time	Venue
Friday, 03 February 2017	11:30	Abercorn Conference Centre, Renfrew Road, Paisley, PA3 4DR

PRESENT

Dr Donny Lyons and John Legg (both Greater Glasgow & Clyde Health Board); Councillor Michael Holmes (Renfrewshire Council); and David Wylie (Health Board staff member involved in service provision).

CHAIR

Dr Donny Lyons, Chair, presided.

IN ATTENDANCE

Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor, Karen Locke, Risk Manager 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 David McConnell, Assistant Director and Tom Reid, Senior Auditor (both Audit Scotland).

APOLOGIES

Councillors Derek Bibby and Bill Brown (substitute for Councillor Bibby) (both Renfrewshire Council) and Alan McNiven (third sector representative).

DECLARATIONS OF INTEREST

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

ADDITIONAL ITEM

The Chair intimated that there was an additional item in relation to Audit Scotland's annual audit plan 2016/17 which had not been included in the notice calling the meeting. The Chair, being of the opinion that the item which was dealt with at item 5 below, was urgent in view of the need to advise members of the position, authorised it's consideration.

1 MINUTE

The Minute of the meeting of the Integration Joint Board (IJB) Audit Committee held on 16 September 2016 was submitted.

DECIDED: That the Minute be approved.

2 FUTURE CHAIR AND MEMBERSHIP

The Chair referred to paragraph 2.14 of the Integration Scheme and paragraph 3.1 of the IJB procedural standing orders. He informed the Committee that he would take up the position of Chair of the IJB after 17 September 2017.

At that time a new Chair of the Audit Committee and another health board voting member would require to be appointed to the Audit Committee.

DECIDED: That the matter be noted.

3 INTERNAL AUDIT PROGRESS AND PERFORMANCE TO 31 DECEMBER 2016

The Chief Internal Auditor submitted a report relative to the internal audit plan for 2016/17 approved at the meeting of the IJB held on 18 March 2016.

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 from 1 April 2016 to 30 December 2016.

In relation to paragraph 5.1.2 of the report it was proposed that further information be obtained from NHSGG&C in relation to the new medium risk finding identified during the review of clinical governance arrangements concerning IJBs meeting statutory requirements. This was agreed.

DECIDED:

(a) That the report be noted; and

(b) That further information be obtained from NHSGG&C in relation to the new medium risk finding identified during the review of clinical governance arrangements concerning IJBs meeting statutory requirements and forwarded to members of the Audit Committee.

4 ANNUAL INTERNAL AUDIT PLAN 2017/18

The Chief Internal Auditor submitted a report relative to the annual internal audit plan for 2017/18, 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 2017/18 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.

DECIDED:

(a) That the internal audit plan for 2017/18 be approved; and

(b) That it be noted that the internal audit plan for 2017/18 would be shared with Renfrewshire Council and NHSGG&C.

5 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2016/17

The Chief Finance Officer submitted a report relative to the annual audit plan 2016/17 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2016/17 financial year.

The report highlighted that the annual audit plan 2016/17 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 2016/17 be noted.

6 DATE OF NEXT MEETING

DECIDED: That it be noted that the next meeting of the IJB Audit Committee would be held at 9.30 am on 29 June 2017 in the Abercorn Conference Centre, Renfrew Road, Paisley.