

Minute of Special Meeting Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

Date	Time	Venue
Monday, 18 September 2023	09:45	Remotely by MS teams,

Present

Councillor Jacqueline Cameron and Councillor Fiona Airlie-Nicolson (Renfrewshire Council); Margaret Kerr and Ann Cameron Burns (Greater Glasgow & Clyde Health Board) and Paul Higgins (Health Board staff member involved in service provision).

Chair

Margaret Kerr, Chair, presided.

In Attendance

Elaine Currie, Senior Committee Services Officer (Renfrewshire Council); and Rob Jones, Partner and Grace Scanlin, Senior Manager (Ernst & Young).

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.

Declarations of Interest and Transparency Statements

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

EXCLUSION OF PRESS AND PUBLIC

The Committee resolved that the press and public be excluded from the meeting during consideration of the following item of business as it was likely, in view of the nature of the business to be transacted that if members of the press and public were present there would be disclosure to them of exempt information as defined in paragraph 1 of part I of schedule 7A of the Local Government (Scotland) Act 1973.

1 External Auditors

In terms of the Committee's terms of reference, members of the Committee met with external auditors, Ernst & Young, without senior officers present.



Minute of Meeting

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Monday, 18 September 2023	10:00	Remotely by MS Teams,

Present

Councillor Jacqueline Cameron and Councillor Fiona Airlie-Nicolson (Renfrewshire Council); Margaret Kerr and Ann Cameron Burns (Greater Glasgow & Clyde Health Board); Alan McNiven (third sector representative) and Paul Higgins (Health Board staff member involved in service provision).

Chair

Margaret Kerr, Chair, presided.

In Attendance

Mark Conaghan, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor and Elaine Currie, Senior Committee Services Officer (all Renfrewshire Council); Christine Laverty, Chief Officer (for items 9 to 12 only), Sarah Lavers, Chief Finance Officer, Pauline Robbie, Head of Health & Social Care (West Renfrewshire), David Fogg, Service Improvement Officer, Sian Ramsey, Finance Business Partner and John Millar, Communications Business Lead (Transformation) (all Renfrewshire Health and Social Care Partnership) and Rob Jones, Partner and Grace Scanlin, Senior Manager (both Ernst & Young).

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.

Declarations of Interest and Transparency Statements

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

1 Chair and Vice Chair

The Clerk submitted a report advising that at the meeting of the Integration Joint Board (IJB) held on 30 June 2023, Margaret Kerr had been appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Jacqueline Cameron had been appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.

On behalf of the Committee, Margaret Kerr thanked Councillor Cameron for her input to the work of the Committee as Chair and welcomed her to the meeting in her role as Vice Chair.

DECIDED: That it be noted that Margaret Kerr had been appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Jacqueline Cameron had been appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.

2 Minute

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 23 June 2023 was submitted.

DECIDED: That the Minute be approved.

3 Annual Audit Report on the IJB Accounts 2022/23

Under reference to item 7 of the Minute of the meeting of the IJB held on 30 June 2023, the Chief Finance Officer submitted a report outlining Ernst & Young's findings from the audit of the IJB's financial statements for 2022/23. A copy of the report by Ernst & Young was appended.

The report intimated that the IJB's external auditors, Ernst & Yong (EY), carried out an audit of the IJB's financial statements to provide an opinion as to whether those statements provided a true and fair view of the financial position of the IJB and its income and expenditure for the year, and also whether they had been prepared in accordance with the Local Government (Scotland) Act 1973.

In accordance with International Auditing Standards (ISA260), EY were obliged to report to those charged with the governance of the organisation, matters which had risen in the course of the audit.

The report advised that, in terms of the Local Authority Accounts (Scotland) Regulations 2014, the IJB required to meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30 September immediately following the financial year to which they related. In addition, any further report by the external auditor on the Audited Annual Accounts should also be considered by the IJB, or a committee of the IJB whose remit included audit and governance. It was noted that in order to comply with these requirements, the audited financial statements would be presented to the IJB for approval at a meeting scheduled to be held on 29 September 2023.

The Chair advised that members had met privately with EY prior to this meeting and that there were no matters that the external auditors required to bring to the attention of members.

Rob Jones, Partner, EY, presented his report to the Committee providing an overview of the key items. The Chair requested further detail as to why Best Value had been given an Amber RAG rating and following an update from Rob, it was noted that further discussion would be undertaken with Audit Scotland in relation to this RAG rating prior to finalisation of the Annual Audit Report.

DECIDED:

(a) That the Annual Audit Report from EY be noted; and

(b) That it be noted that EY would further discuss the Amber RAG rating for Best Value with Audit Scotland prior to finalisation of the Annual Audit Report.

4 IJB Audited Annual Accounts 2022/23

Under reference to item 7 of the Minute of the meeting of the IJB held on 30 June 2023, the Chief Finance Officer submitted a report relative to the Audited Annual Accounts for the IJB for 2022/23, a copy of which was appended to the report.

The report intimated that, in line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the Unaudited Annual Accounts for 2022/23 at its meeting held on 30 June 2023 and the accounts were subsequently submitted for audit to the IJB's external auditors, EY.

The report advised that during the course of the audit, some minor adjustments had been identified and updated in the Audited Annual Accounts. There were no unadjusted misstatements which, due to materiality, had not been reflected in the Annual Accounts. The audit had now been completed and the Annual Accounts appended had been amended to reflect the findings of the audit.

The report noted that the Annual Accounts 2022/23 would be submitted to the meeting of the IJB scheduled to be held on 29 September 2023 for approval and signature.

On behalf of the Committee, the Chair thanked both EY and the HSCP finance team for the work undertaken in ensuring that the accounts were in a very good position.

DECIDED: That the Audited Annual Accounts 2022/23 be submitted to the IJB for approval and signature.

5 **Internal Audit Plan 2022/23 and 2023/24 - Progress**

The Chief Internal Auditor submitted a report providing an update on the progress of the Internal Audit Plan for 2023/24, a copy of which was appended to the report, and providing an update on the completion of the 2022/23 audit plan.

The report intimated that the plan set out a resource requirement of 35 days, including governance 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.

The report advised that the 2022/23 engagement on risk management processes had been finalised by Azets and formed item 6 of this Minute. Further that fieldwork had commenced for the 2023/24 review of performance management and that the annual review of the adequacy and compliance with the Local Code of Corporate Governance would be undertaken in quarter 4.

The report indicated that time for planning and reporting continued to be used for regular reporting to this committee.

DECIDED: That the progress against the Internal Audit Plan for 2022/23 and 2023/24 be noted.

6 **Summary of Internal Audit Reports**

The 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 2022/23 had been approved by this Committee at its meeting held on 18 March 2022 and, in line with the Public Sector Internal Audit Standards, Internal Audit must report the results of each engagement to this Committee.

Appendix 1 to the report provided details of the completed audit engagement on risk management with the overall assurance rating and the number of recommendations in each risk category. The committee summary for this audit engagement formed Appendix 2 to the report.

DECIDED: That the content of the report be noted.

7 **Summary of Internal Audit Reports in Partner Organisations**

The Chief Internal Auditor submitted a report providing a summary of internal audit activity, relevant to the IJB, recently undertaken in partner organisations.

The report intimated that the IJB directed both Renfrewshire Council and NHSGGC to deliver services that enabled the IJB to deliver on its Strategic Plan. Both Renfrewshire Council and NHSGGC 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 Renfrewshire

Council and NHSGGC that impacted upon the IJB's ability to deliver the Strategic Plan or support corporate functions.

In relation to internal audit activity within Renfrewshire Council, the report provided detail on the audit engagement for Business Continuity Plans – ICT Systems, Cyber Security and the Information Asset Register.

In relation to internal audit activity within NHSGGC, the report provided detail on the audit reviews in relation to the use of agency staff and Moving Forward Together implementation.

DECIDED: That the contents of the report be noted.

8 **CIPFA Audit Committee Guidance - Self Assessment Arrangements**

The Chief Internal Auditor submitted a report relative to the guidance published by the Chartered Institute of Public Finance and Accountancy (CIPFA) in late 2022 for local authority Audit Committees, the purpose of which was to support members in fulfilling their role on Committees.

The report intimated that the guidance promoted that a regular self-assessment against the key principles should be undertaken to support the planning of audit committee work programmes and training plans and also to inform the annual report.

The report advised that the External Auditor's Annual Audit Report contained a recommendation that 'The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees.'

The CIPFA guidance provided a framework for assessing the effectiveness of the Audit Committee and comprised distinct but inter-dependent areas that should be assessed and the 'Self-assessment of good practice' and the 'Evaluating the impact and effectiveness of the audit committee' appendices were attached to the report.

The report proposed that an initial assessment be undertaken by the Chair of the Audit, Risk and Scrutiny Committee, the Chief Internal Auditor, the Clerk to the Committee with officers from the HSCP contributing where appropriate. Further, that a development session be arranged with participation from members of the Audit, Risk and Scrutiny Committee with the outcome of the development session being a comprehensive action plan for improvement and compliance against the CIPFA guidance.

DECIDED:

(a) That the proposed format for the self-assessment against the CIPFA Audit Committee Guidance be approved;

(b) That a development session for members of the Committee be arranged; and

(c) That it be agreed that the resulting action plan would be submitted to the IJB and that completion of the plan would be monitored six-monthly by this Committee.

9 **Update on Risk and Issue Register**

Under reference to item 6 of the Minute of the meeting of this Committee held on 23 June 2023, the Strategic Lead & Improvement Manager submitted a report providing an update on ongoing activity to identify and manage strategic and operational risks; the completion of the internal audit review of the IJB's risk management arrangements and subsequent receipt of recommendations; and updates made to the IJB's Risk and Issues Register, a copy of which was appended to the report.

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.

The report provided further detail on the key activities completed and the key updates to existing risks.

DECIDED:

(a) That the update on risk management activity, provided in section 4 of the report, be noted;

(b) That the conclusion of the internal audit of risk management arrangements and the summary of actions that would be taken in response to recommendations, as detailed in section 5 of the report, be noted; and

(c) That the updates made to the existing risks and issues, following further assessment and engagement within the HSCP and with partners, as detailed in section 6 of the report, be approved.

10 **Health & Safety Update**

Under reference to item 4 of the Minute of the meeting of this Committee held on 24 March 2023, the Head of Health & Social Care submitted a report providing an update on the HSCP's incident report position for the period 1 January to 30 June 2023.

The report provided information in relation to reporting systems, incident reporting, serious adverse events, RIDDOR, fire safety, health and safety compliance, and mandatory health and safety training.

DECIDED: That the content of the report be noted.

11 **Public Interaction Report: April 2022 to March 2023**

Under reference to item 9 of the Minute of the meeting of this Committee held on 23 June 2023, the Lead Officer, Communications & Public Affairs submitted a report providing an update on public interactions for the period 1 April 2022 to 31 March 2023.

The report provided detail on complaints, enquiries, freedom of information requests, subject access requests, compliments received in relation to the podiatry service, the impatient mental health team, and the district nursing team together with an overview of communication work and social media channel activity.

DECIDED: That the content of the report be noted.

12 **Date of Next Meeting**

DECIDED: That it be noted that the next meeting of this Committee would be held remotely on MS teams at 10.00 am on 17 November 2023.