



Minutes of the meeting of the **Health & Social Care Integration Joint Board Audit Committee** held on 19 March 2018 commencing at 2.00 pm in Committee Room 2, Scottish Borders Council

**Present:** Cllr T Weatherston (Chair) Mr J Raine  
Cllr J Greenwell Mr D Davidson

**In Attendance:** Miss I Bishop Mr R McCulloch-Graham  
Mrs J Stacey Mr A Haseeb  
Mrs G Woolman Mr G Samson  
Mrs S Holmes

## 1. ANNOUNCEMENTS & APOLOGIES

Apologies had been received from Mrs Susan Swan.

The Chair confirmed the meeting was quorate.

The Chair welcomed Mrs Gillian Woolman, Mr Graeme Samson, Mr Asif Haseeb and Mrs Sue Holmes to the meeting.

## 2. DECLARATIONS OF INTEREST

The Chair sought any verbal declarations of interest pertaining to items on the agenda.

The **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted there were none.

## 3. MINUTES OF PREVIOUS MEETING

The **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held on 25 September 2017 were approved.

## 4. MATTERS ARISING

**4.1 Community Transport:** Mr David Davidson sought sight of the community transport information referred to in minute 5 on page 3. Mr Robert McCulloch-Graham advised that he would chase up the matter outwith the meeting.

The **HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the matter identified.

## **5. EXTERNAL AUDIT ANNUAL PLAN 2017/18**

Mrs Gillian Woolman gave an overview of the content of the annual audit plan for 2017/18 which was year 2 of a 5 year appointment process. She highlighted: risks and planned work and the code of audit practice; chief financial officer appointment; financial sustainability; care services: audit output; audit fee; and audit scope and timing.

Mr David Davidson sought qualification of the statement “There is a risk that the Integration Joint Board (IJB) is not ensuring that adequate services are being delivered” in regard to the Care Services item on page 6 of the report. Mrs Woolman qualified the statement by confirming that the statement was taken from the Care Inspectorate joint report. She advised that she had been interested in how the IJB had responded, the actions it had implemented going forward to fulfil the strategic journey and the wider reporting perspective.

Mr Davidson challenged the planned materiality level of 1%. Mrs Woolman advised that 1% was a small percentage and was relative to the size and nature of the organisation. She advised that the typical range was 0.5% to 2% with the performance materiality tending to be the figure that varied.

Mr John Raine commented that in terms of governance and transparency the IJB had met earlier that day to review a series of projects that were funded through the Integrated Care Fund to decide if they should continue or conclude. The IJB had been concerned that they had not been engaged with previously in discussions around identifying and approving projects. In terms of set aside he enquired what the Auditors would be looking for and scrutinising. Mrs Woolman advised that the Audit Team would be interested in hospital set aside and would look at the various different templates used to calculate the figures and undertake a read across to see what would be helpful to IJBs. She commented that guidance received from the Scottish Government on expectations was clear that there was no longer a transition period and partnerships had to work together on clarity and look across at practices as they evolved across the NHS, IJBs and Local Authorities.

Cllr John Greenwell noted that the audit fee was stated as £24k and he enquired if it would increase as activity from IJBs increased. Mrs Woolman advised that the £24k audit fee was a flat fee across all IJBs across Scotland.

Mr Raine suggested that external audit might in the future look at the complexities of the whole system, double handling, time commitments and cost of the structure of an IJB.

Mr Robert McCulloch-Graham enquired how the £24k fee compared to the NHS Borders audit fee. Mrs Woolman advised that the audit fee for Scottish Borders Council was £270k and Mr Asif Haseeb clarified the NHS Borders audit fee was in the region of £125k.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the annual plan.

## 6. INTERNAL AUDIT ANNUAL PLAN 2018/19

Mrs Jill Stacey gave an overview of the content of the paper and highlighted the internal audit arrangements, resources and workplan.

Mr David Davidson enquired on page 1, Item 1.3 who was responsible for the key principles of the local code of governance. Mrs Stacey advised that there was a distinction between the overarching code of governance and the local code of governance which came from the fact that integration bodies were set up under the auspices of the local government framework. The local government framework set out what the body should be doing and from an officer perspective the lead for it was the Chief Officer with support from herself as the Internal Auditor to the IJB.

Mr John Raine enquired about duplicating internal audits and suggested in terms of ensuring skills and competencies for the future in relation to workforce planning and development, both the NHS and local authority would have internal audits undertaken and then a further audit would take place of the IJB under the commissioning arrangements. Mrs Stacey advised that the audit would be at a different level and reliance would be placed on the external auditors Pricewaterhouse Coopers (PWC) audit work of workforce and planning for both NHS Borders and Scottish Border Council.

Mr Raine enquired if it would also apply to the transformation programmes of work in NHS Borders and Scottish Borders Council. Mrs Stacey confirmed it would.

Cllr John Greenwell enquired under section 4.3 on page 3 of the report, if the assessment of decision making and performance making would be based on outcomes for value for money or for service users and if it would incorporate impact assessments within the process. Mrs Stacey advised that it would depend on the performance management framework set by the IJB and she expected it would encompass a broad range of indicators.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the annual plan and agreed to undertake a self-evaluation session at the end of the June meeting.

## 7. AUDIT SCOTLAND FORTHCOMING AUDIT - HEALTH AND SOCIAL CARE INTEGRATION: UPDATE ON PROGRESS

Mr Asif Haseeb gave an overview of the content of the paper. He advised that 4 areas had been identified as study sites which consisted of Aberdeen City Council, Shetland, South Lanarkshire, and Glasgow. There would also be a comparison to the Highland Lead Agency model and areas of best practice would be explored by looking towards Glasgow, Perth, and Angus integration partnerships.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the update on progress.

## **8. ANY OTHER BUSINESS**

**8.1 Vetting of Information:** Mr David Davidson suggested arrangements might be put in place for a Finance and Resources Committee to fully vet information before it was submitted to the IJB for decision and he sighted the quality of the Integrated Care Fund paper at the morning meeting as an example of poor quality information which did not provide the IJB with the ability to make fully informed decisions.

Further discussion ensued which focused on: conflicts of interests in terms of reliance on officers within the partnership organisations to put forward recommendations; acknowledgment that there is an issue and consider how to resolve it; role and impartiality of the Executive Management Team; and ambiguity of decision making for partnerships.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the issue.

**8.2 Meeting Cycle:** Mrs Jill Stacey suggested the Audit Committee move to a quarterly cycle to enable continuity of the Committee as it evolved. Mr Robert McCulloch-Graham suggested it would also tie into financial planning cycles.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** agreed to move to a quarterly meeting cycle and undertake an extra meeting in December.

## **9. DATE AND TIME OF NEXT MEETING**

The Chair confirmed that the next meeting of the Scottish Borders Health and Social Care Integration Joint Board Audit Committee would be held on Monday 11 June 2018 at 10.00am in Committee Room 2, Scottish Borders Council.

*The Meeting Concluded at*

*Signature:  
Chair*