



Minutes of the meeting of the **Health & Social Care Integration Joint Board Audit Committee** held on 11 February 2019 commencing at 2.00 pm in Council Chamber, Scottish Borders Council, Newtown St Boswells

Present: Cllr T Weatherston (Chair)
Cllr J Greenwell
Mr M Dickson, Non Executive (NHS)
Mr A Clark, Independent Member

In Attendance: Mrs J Stacey, Chief Internal Auditor IJB (SBC)
Miss I Bishop, Board Secretary IJB (NHS)
Miss S Holmes, Internal Audit SBC
Mr G Samson, Audit Scotland
Mrs G Woolman, Audit Scotland

1. ANNOUNCEMENTS & APOLOGIES

Apologies had been received from Mr John Raine, Non Executive (NHS), Mr Mike Porteous, Chief Financial Officer IJB, Mr Robert McCulloch-Graham, Chief Officer IJB and Mr Asif Haseeb, Audit Scotland.

The Chair confirmed the meeting was quorate.

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 minutes of the previous meeting held on 17 December 2018 were amended at page 2 paragraph 2, line 5 to remove all wording after "Board." then insert a new sentence "He also commented that he hoped there would also shortly be more mitigating actions on the register." and at page 4, paragraph 1, line 5 after "average" insert "on most measures." and with those amendments the minutes were approved.

4. ACTION TRACKER

The **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** updated and noted the action tracker.

5. EXTERNAL AUDIT PLAN 2018/19 FOR THE SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD

Mrs Gillian Woolman gave an overview of the content of the plan for 2018/19 and highlighted several key elements including: reporting cycle; key audit risks; interim chief financial officer; hospital set aside sum; financial sustainability; audit fee; role of audit committee; materiality and quality control.

Mr Malcolm Dickson enquired about what was required in regard to the hospital set aside sum to ensure progress was made. Mrs Woolman advised that the Integration Joint Board (IJB) was required to work with the Health Board to pin down the NHS costs that related to those services that interfaced with the IJB in order to have a calculation to monitor against. The IJB was the lever to get the shift in activity from acute to community care and she reminded the Committee that there would have already been joined up working which predated the IJB so some partnerships would be able to achieve more than others depending on the maturity of the partnership. The set aside was intended to establish a starting point for IJBs.

The Chair commented that at a recent COSLA meeting it had been expressed that there was an expectation that every IJB would have a surplus of money and some other IJBs did actually have a surplus. Mrs Woolman advised that for the IJBs within her portfolio (east coast rural), the partnerships were all in a similar position of projecting a deficit. She advised that auditors were working collectively to understand how reserves in IJBs in the West were being achieved.

Mrs Jill Stacey reminded the Committee that the IJB Chief Financial Officer had previously brought papers to the IJB on the financial strategy and had outlined establishing reserves in terms of the framework in the medium term. However the challenge for the Scottish Borders IJB would be that to build up reserves would mean delivery of integrated health and social care services at a cost which was less than the resources delegated by the partners, which is in sharp contrast with recent years.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** approved the External Annual Audit Plan 2018/19.

6. INTERNAL AUDIT ANNUAL PLAN 2019/20 FOR THE SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD

Mrs Jill Stacey gave an overview of the content of the report and highlighted; changes in Chief Financial Officer; development of plans; annual planning process under Public Sector Internal Audit Standards; increase in planned work days for the IJB than previously anticipated; focus on various elements of the local code of corporate governance; workforce planning and development associated with transformation; IJB key performance management framework; and reporting of internal audit results and internal audit added value support.

Mr Malcolm Dickson advised that the internal audit contract for NHS Borders would conclude at the end of the March 2019 and options were currently being considered. He would advise on the outcome of the situation as soon as known.

Further discussion focused on including: change needs meaningful engagement with stakeholders; collaborative leadership; integrated financial planning; sharing information; and

decision flow to enable partners to act and provide information back to the IJB for monitoring purposes.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** approved the Internal Audit Annual Plan 2019/20.

7. ANY OTHER BUSINESS

Self Evaluation: Mrs Gillian Woolman suggested the next meeting of the committee might be preceded by a 20 minute session with the External Audit Team. Mrs Jill Stacey reminded the Committee that one of the findings from the self-evaluation from the previous year had been to have informal sessions with Internal and External Audit to help with developing the Committee.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** agreed to meet with External Audit either before or after the next formal meeting.

Accounts: Mrs Jill Stacey commented that the next meeting was due to be held on 13 May, however in terms of the audit cycle and to enable the Committee to scrutinise the draft accounts she suggested it would be preferable if the next meeting could be postponed until June.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** agreed to move the date of the next meeting from 13 May to a date in June.

8. DATE AND TIME OF NEXT MEETING

The Chair advised that the next meeting of the Scottish Borders Health and Social Care Integration Joint Board Audit Committee was due to be held on 13 May 2019 at 2.00pm in the Chamber, Scottish Borders Council, however a new date in June would be sought.

The Meeting Concluded at 3.05 pm

Signature:
Chair