



Minutes of the meeting of the **Health & Social Care Integration Joint Board Audit Committee** held on 31 August 2020 commencing at 2.30 pm in Via Microsoft Teams

**Present:** Mrs K Hamilton (Chair) Cllr J Greenwell  
Ms S Lam Cllr T Weatherston  
Mr J Wilson

In attendance: Mr Mrs J Stacey Mrs G Woolman  
Mr R McCulloch-Graham Miss L Ramage  
Mr A Haseeb Mr P McMenemy

## 1. ANNOUNCEMENTS AND APOLOGIES

Apologies were received from Ms Sue Holmes.

In light of Mike Porteous leaving the Chief Financial Officer post, the Chair welcomed Mr Paul McMenemy to the committee meeting and advised members that invitations had also been extended Mr David Robertson and Mr Andrew Bone as Directors of Finance for NHS Borders and Scottish Borders Council respectively.

## 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 draft minute was to be amended on page 2 item 5 from "Mr" to "Mrs".

The draft minute was to be amended on page 4 item 9 to conclude the final sentence.

The minutes of the previous meeting held on 8 June 2020 were approved.

## 4. MATTERS ARISING

Mr Rob McCulloch-Graham provided a verbal update on the Integration Joint Board (IJB) Chief Financial Officer post. Mr Mike Porteous concluded his secondment his term in the post at the end of July 2020; thanks were made to his contribution to the IJB. The post was previously advertised in February 2020 however did not gain much interest, therefore work is ongoing with both Directors of Finance to draw together a revised portfolio to include operational service management as well. In the meantime, Mr David Robertson would fulfil the required Section 95 Officer of the IJB.

Mrs Gillian Woolman advised that feedback would be given at the next meeting on how other partnerships are fulfilling their Section 95 requirement and if there was a rotational agreement between the NHS and local authority Directors of Finance.

Cllr Tom Weatherston queried if the salary point contributed to the low interest in the post. Mr Rob McCulloch-Graham agreed that it was a major factor when attracting people to the Borders to work. The mitigating action for the Chief Financial Officer post would be expanding the role and increasing the salary to cover operational service management responsibilities.

Mr Rob McCulloch-Graham confirmed that future performance reports would include additional social care measures as approved at the IJB earlier in August 2020. Mr Jim Wilson queried the engagement with service user feedback when collating performance reports. Mr Rob McCulloch-Graham advised that service user satisfaction surveys are regularly facilitated and included in performance reports, often scoring highly.

Cllr John Greenwell queried if the impact of Covid19 had any consequence on the IJB risk register. Mr Rob McCulloch-Graham advised that the risk register had been recently reviewed in with of the pandemic and updated accordingly, however no major consequences note other than financial implications of partner bodies. Mr Paul McMenamin added that risks had been highlighted as part of drafting the unaudited Annual Accounts for 2019/20.

The **Scottish Borders Health & Social Care Integration Joint Board Audit Committee** updated and noted the action tracker.

## **5. ANNUAL ACCOUNTS 2019/20 (UN-AUDITED) - FOR DECISION**

Mr Rob McCulloch-Graham thanked Mr Paul McMenamin for his contribution in drafting the Annual Accounts.

Mr Paul McMenamin provided an overview of the draft unaudited Annual Accounts for the period of 2019/20, highlighting the preparation in accordance with legislative practice and the requirements under the Public Bodies (Joint Working) (Scotland) Act 2014. The 2019/20 audited final accounts would be signed off by Mr David Robertson as the acting Section 95 Officer of the IJB.

IJB accounts normally require preparation in draft by 30 June each financial year, subject to audit, following which they require approval by the IJB Audit Committee by 30 September. However the 2019/20 Annual Accounts would be an exception due to the Covid19 pandemic, meaning draft unaudited accounts would be prepared in advance of 30 September and it would be expected that their audit will be complete and a final set of

accounts signed off by 31 October 2020. Mr Asif Haseeb added that the audit process would begin from Monday 7 September 2020 and the sign off process would likely be done a virtual auditor software. Reference to the date of 30 September 2020 on pages 18, 22, 23, 24, 29, 30 and 32 of the unaudited accounts should be removed as that date would not be met within the revised timescales.

The unaudited accounts presented an under spend for the health and social care partnership of £3.108m against the delegated budget at 31 March 2020. Significant in year and upcoming financial pressures facing both partner bodies were highlighted, even more so as a result of the Covid19 pandemic.

Mr Paul McMenamin advised that discussions were ongoing with the Independent Auditors with regards to presenting a carry forward position as earmarked reserves.

The Chair was assured that the Annual Accounts would be published on the Scottish Borders Council (SBC) website, with reference and links posted on the NHS Borders website.

Ms Sonya Lam sought clarity on the level of impact Covid19 had on the large hospital set aside during 2018/19, as noted as a key pressure on page 13. Mr Paul McMenamin advised the date would be amended to read 2019/20 and explained that the acute sector experienced around 4 weeks of pressure at the end of the 2019/20 financial year due to the scale of transitioning services across both planned and unscheduled care in response to pandemic planning.

Cllr Tom Weatherston sought assurance that drastic measures would be taken in light of a predicted overspend in the health and social care budget, when allocation of Covid19 expenses were confirmed. Mr Rob McCulloch-Graham explained that work was ongoing nationally to collate all expenditure resulting from the Covid19 pandemic and as yet Scottish Government had not indicated what costs would be met. An early indication of NHS Board allocations would be available following the quarter one financial review in September 2020. It is anticipated that local actions would be required from now to minimise the projected impact to the bottom line.

The Chair requested a governance diagram be added to page 11.

The Chair highlighted that the tenses within the financial outlook section required revision and clarification.

The Chair asked that the penultimate paragraph on page 16 be replaced to read "Following the departure of Mr John Raine in March 2019, Mr John McLaren, in his capacity as an NHSB Non Executive Director was appointed to the Integration Joint Board. He was previously a Non Voting member of the IJB in his capacity as Employee Director for NHS Borders. This position was filled by a Partnership Representative."

The Chair asked that Cllr David Parker should be referenced at IJB Chair and Mr David Robertson be referenced as acting Section 95 Officer of the IJB on page 18.

The Chair asked members to feedback any additional comments on the management commentary and draft accounts to Mr Paul McMEnamin by close of play Monday 7 September 2020.

The **Scottish Borders Health & Social Care Integration Joint Board Audit Committee** noted the 2019/20 Annual Accounts (unaudited).

The **Scottish Borders Health & Social Care Integration Joint Board Audit Committee** approved their submission to the External Auditors (Audit Scotland) for their annual audit review.

## **6. ANY OTHER BUSINESS**

The Chair asked that a short extraordinary meeting be arranged on 21 October 2020 to sign off the annual accounts.

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

The Chair advised that the next set meeting date of the Scottish Borders Health and Social Care Integration Joint Board Audit Committee was due to be held on Monday 7 December 2020 at 2.30pm.

*The Meeting Concluded at 3.55 pm*

*Signature:  
Chair*