



Minutes of a meeting of the **Scottish Borders Health and Social Care Integration Joint Board Audit Committee** held on Monday 12 August 2019 at 2.00pm in Committee Room 1, Scottish Borders Council, Newtown St Boswells.

Present: Cllr T Weatherston (Chair) Cllr J Greenwell
Mr M Dickson Mrs K Hamilton

In attendance: Mrs J Stacey (Chief Internal Auditor) Mr M Porteous (Chief Finance Officer)
Mr R McCulloch-Graham (Chief Officer) Mr G Samson (Audit Scotland)
Mrs G Woolman (Audit Scotland) Miss L Ramage (Business Lead)

1. Apologies and Announcements

Apologies had been received from Ms Sue Holmes (Principal Internal Auditor) and Mr Anson Clark (Independent Member).

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 5 June 2019 were approved.

4. Matters Arising

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

5. External Audit Annual Audit Report 2018/19 for the Scottish Borders Health and Social Care Integration Joint Board

Mrs Gillian Woolman presented the Independent Auditor's report on the Annual Accounts 2018/19, with an unqualified audit opinion.

Members discussed the content of the report and were asked to note that no changes were expected with the submission of the report.

Cllr John Greenwell asked for clarification on the Integration Joint Board's (IJB) Reserves. Mrs Gillian Woolman explained the possibility of the IJB carrying forward general funds, if under spent via a local Reserves Policy which is in development.

Queries were raised regarding the appropriate signposting of meeting papers on Scottish Borders Council and NHS Borders websites, as per page 16; point 57. Mrs Jill Stacey confirmed all IJB meeting information is published online for public viewing.

The Chair asked if the attendance details of members on the websites can be reviewed, as there remains a lot of an inaccuracy.

Mrs Jill Stacey referenced page 19; point 6 and the intention that the internal audit plans of the partner organisations will be summarised into key messages and shared with the IJB Audit Committee to provide reassurance and oversight on integrated areas. Mr Malcolm Dickson also asked for links to be made national reports.

The Chair thanked the auditors for their time and support in preparing the report.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the report and unqualified audit opinion prior to IJB approval.

6. Final Audited Annual Report and Statutory Accounts 2018/19 For The Scottish Borders Health And Social Care Integration Joint Board

Mr Mike Porteous presented the Audited Annual Report, highlighted the key aspects and recognised the unqualified audit opinion.

Mr Rob McCulloch-Graham responded to queries regarding the current interim position of the Chief Finance Officer and advised it would be recruited to on a permanent basis in December 2019.

Mr Mike Porteous provided an update on the progress of joint financial planning and advised a joint budget would be presented to the IJB for approval by 31 March 2020. Members agreed this was a positive step forward for local integration. Mr Malcolm Dickson asked if it would be possible to elaborate on the extent of the shift in the balance of care in future years' reports.

Queries were also raised regarding the confusion over a defined understanding of Set Aside.

Mr Mike Porteous thanked colleagues in the finance departments of both NHS Borders and Scottish Borders Council for their support in the preparation of the report and accounts.

The **SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** recommended the independent auditor's 2018/19 Annual Audit Report (AAR) is submitted to the IJB for approval at its meeting on 14 August 2019 along with the Statutory Accounts 2018/19 for approval.

7. Any Other Business

Nothing was raised.

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 Monday 11 November 2019, 2pm to 4pm in the Council Chamber, SBC HQ.

The formal meeting concluded at 3.05pm.

The IJB Audit Committee reconvened immediately after the formal business for an Informal Session held in private. The primary focus of the Informal Session was to provide an opportunity for the members of the IJB Audit Committee to be involved in the annual review 2019/20 of the IJB's Local Code of Corporate Governance.

Signature:
Chairman