



Minute of the Extra Ordinary meeting of Scottish Borders Health & Social Care Integration Joint Board Audit Committee held on 20 October 2021 at 10.08am via Microsoft Teams.

**Present:** Mrs K Hamilton, Chair NHS Borders (Chair)  
Mrs L O'Leary, Non Executive, NHS Borders

**In attendance:** Mr R McCulloch-Graham, Chief Officer Health & Social Care  
Mrs J Stacey, Chief Internal Auditor  
Mr A Haseeb, Audit Scotland  
Mrs G Woolman, Audit Scotland  
Mr G Samson, Audit Scotland  
Mrs S Holmes, Internal Auditor, SBC  
Mr D Robertson, Chief Financial Officer, SBC  
Miss I Bishop, Board Secretary  
Mr P McMenamin, IJB Business Partner NHS

## **1. Apologies and Announcements**

- 1.1 Apologies had been received from Cllr Tom Weatherston, Mr Jim Wilson, Lay Member, Cllr Jenny Linehan, Mr Andrew Bone, Director of Finance, NHS Borders.
- 1.2 The Chair confirmed the meeting was not quorate.

## **2. Declarations of Interest**

- 2.1 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. Minute of Previous Meeting**

- 3.1 The minutes of the previous meeting of the Integration Joint Board Audit Committee held on 14 June 2021 were accepted as a true record and would be submitted to the next quorate meeting for formal approval.

## **4. Matters Arising**

- 4.1 **Action 1:** Mrs Jill Stacey commented that there had been benefit in the chairs of the Audit Committees for the partners meeting informally and advised that she would again revisit that initiative.

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

## **5. 2020/21 Annual Audit Report**

- 5.1 Mrs Gillian Woolman provided an indepth explanation of the content of the report. She advised that the audit had now concluded and all audit work had been undertaken in compliance with national standards on auditing. She emphasised that there were no unadjusted items to be corrected in the accounts at that stage. She confirmed that she intended to provide an unmodified audit opinion.
- 5.2 The Chair commented that progress had been made in regard to the appointment of a Chief Officer from 1 November with the impending retirement of Mr Rob McCulloch-Graham at the end of the October.
- 5.3 The Chair recorded the thanks of the Audit Committee to Mr McCulloch-Graham for his support during the past four years.
- 5.4 Mr David Robertson highlighted Exhibit 3 in the report and sought clarity on the content as whilst the figures were correct it looked slightly confusing in its presentation. Mr Graeme Samson advised that the report was the final draft and he would amend Exhibit 3 in the final report that would be available once the certificates has been signed.

The **HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the 2020/21 Annual Audit Report.

## **6. Scottish Borders Integration Joint Board Annual Accounts 2020/21 (Audited)**

- 6.1 Mr David Robertson provided an overview of the report and highlighted several key elements including: the main structure of the accounts and that the audit had been concluded as set out in paragraph 2.2; the need to appoint to a permanent Chief Financial Officer for the IJB; and the role of Mr Robertson as the interim CFO and that would be recorded on the letter of representation.
- 6.2 Mr Asif Haseeb commented that all signatures to the accounts would be taken forward through the electronic signature system and there were some minor typographical errors in the reports that would be amended prior to final sign off.
- 6.3 Mrs Jill Stacey highlighted that there had been an amendment made to the governance statement to reflect the Board decision on timings and plans for the review of the Scheme of Integration.

The **HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the 2020/21 Annual Accounts (audited).

The **HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE**, whilst not quorate, recommended the report and the 2020/21 Annual Accounts be approved by the IJB.

## **7. Any Other Business**

The Chair confirmed that no further business had been notified.

## **8. Date and Time of Next Meeting**

The Chair confirmed that the next scheduled meeting of the IJB Audit Committee would be held on Monday 6 December 2021 at 2.00pm via Microsoft Teams, however due to apologies received a new date in December would be identified.

The meeting concluded at 10.35am.

DRAFT