



Minute of the meeting of **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** held on **28 November 2022** at 2.00pm via Microsoft Teams.

Present: Cllr T Weatherston, Elected Representative, SBC (Chair)
Mrs L O'Leary, Non Executive, NHS Borders
Mrs K Hamilton, Non Executive, NHS Borders

In Attendance: Mr C Myers, Chief Officer Health & Social Care
Mrs H Robertson, Chief Financial Officer
Miss I Bishop, Board Secretary
Mrs G Woolman, Audit Scotland
Mr A Haseeb, Audit Scotland
Mr G Samson, Audit Scotland

1. Apologies and Announcements

- 1.1 Apologies had been received from Cllr Jane Cox, Elected Representative, Scottish Borders Council, Mr Kai Harrod, Lay member, Mrs Jill Stacey, Chief Internal Auditor, Mrs Sue Holmes, Principal Auditor, SBC.
- 1.2 The Chair advised that Cllr Jane Cox would be standing down from the IJB and the IJB Audit Committee and a new elected representative from Scottish Borders Council (SBC) would be nominated as a replacement.
- 1.3 The Chair confirmed the meeting was 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 meeting of the Integration Joint Board Audit Committee held on 20 June 2022 were approved.
- 3.2 The minutes of the extraordinary Integration Joint Board Audit Committee held on 31 August 2022 were approved.

4. Matters Arising

4.1 **Action 2:** Mr Chris Myers confirmed that the action was complete.

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

5. 2021/22 Annual Audit Report

5.1 Mrs Gillian Woolman provided an overview of the content of the Annual Audit Report and drew out the key messages from the papers including: the audit was substantially complete and any remaining outstanding matters would be addressed prior to approval of the accounts at the extraordinary IJB meeting; there were no unadjusted statements to be corrected; financial management, sustainability and savings; the appointment of the permanent Chief Financial Officer; unmodified audit opinion; the revised Scheme of Integration; and the recommendations from the report.

5.2 The Chair thanked Mrs Woolman and her team for preparing the report.

5.3 Mrs Lucy O'Leary welcomed the appointment of Mrs Hazel Robertson as the permanent Chief Financial Officer and commented that it felt like a different level of vulnerability for the IJB, being single person dependent in that role.

5.4 Mrs Robertson commented that whilst she was the only designated person she worked very closely with both the NHS Borders and Scottish Borders Council financial teams and had fortnightly meetings with them. She also acknowledged the support she had received from Mr Andrew Bone, Director of Finance at NHS Borders who had collated the financial statements from the two bodies in order to meet the auditors deadline.

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

6. 2021/22 Scottish Borders Integration Joint Board Annual Accounts Letter of Representation

6.1 Mrs Hazel Robertson advised that the management letter was a standard part of the annual accounts process. It was her duty to provide the Audit Committee with assurance that the IJB undertook its duties in line with statutory requirements and had appropriate arrangements in place. She sought the authorisation of the Committee to sign the letter and send it to Audit Scotland.

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

7. Scottish Borders Integration Joint Board Annual Accounts 2021/22 (Audited)

7.1 Mrs Hazel Robertson commented that Mrs Gillian Woolman's report was both full and fair. It had been challenging since she had come into post to prepare the annual

accounts and Audit Scotland had worked with her to ensure the statutory deadlines were achieved. She further commented that some of the narrative had been amended, but it was always a source of pride when the final accounts position were the same as the draft accounts position.

- 7.2 Mr Asif Haseeb noted 2 minor points to be amended: page 27 referred to the IJB Audit Committee approving the accounts, when their role was to recommend the accounts for approval by the IJB; and that the date of 28 November 2022 for the Extraordinary IJB needed to be revised to 30 November 2022 as that had been confirmed that morning. He further suggested the title in brackets under Mrs Robertson's include the word officer (Section 95 Officer).
- 7.3 Mr Haseeb confirmed that the accounts would be signed off via electronic means by all the parties concerned.
- 7.4 Mrs Lucy O'Leary enquired why the IJB members' expenses had been included when they were paid by the employing bodies and would presumably appear in the employing bodies annual accounts. Mr Haseeb commented that the payments were for the additional responsibilities undertaken by Health Board members purely for the IJB and whilst they were paid by the Health Board they were not included in the Health Board accounts and it had been agreed previously that they should be included in the IJB Annual Accounts.
- 7.5 Mrs Gillian Woolman suggested the inclusion of a sentence at that section in the annual accounts to explain the reason for the disclosure. She further reminded the Committee that 30 November 2022 was the last date for signature of the Annual Accounts 2021/22.

The **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** noted the 2021/22 Annual Accounts (audited).

The **SCOTTISH BORDERS HEALTH & SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE** recommended the report and the 2021/22 Annual Accounts for approval by the Integration Joint Board.

8. Audit Scotland Reports

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

9. Any Other Business

9.1 The Chair advised that no further business had been identified.

10. Date and Time of Next Meeting

The Chair confirmed that the next meeting of the IJB Audit Committee would be held on Monday 12 December 2022 at 2.00pm via Microsoft Teams.