

MINUTES – PUBLIC

Meeting	Integration Joint Board Audit Committee
Date, Time and Place	Thursday 6 February 2020 at 2pm Bressay Room, NHS Shetland HQ, Burgh Road, Lerwick
Present [Members]	<p><u>Voting Members</u> Jane Haswell Shona Manson Robbie McGregor</p> <p><u>Non-Voting Members</u> Simon Bokor-Ingram, IJB Chief Officer Karl Williamson, IJB Chief Financial Officer</p>
In attendance [Observers/Advisers]	Charlotte Jones, Solicitor, SIC Caroline Laing, Trainee Solicitor, SIC Jan Riise, Executive Manager – Governance and Law, SIC Gary Robinson, Chair of the NHS Board Leisel Malcolmson, Committee Officer, SIC <i>[note taker]</i>
Apologies	Emma Macdonald, Chair Denise Morgan, Chief Social Work Officer
Also in attendance	Allison Duncan, IJB Vice-Chair Connor Healy, Deloitte LLP (by telephone - item 2) Duncan Black, Chief Internal Auditor, SIC (by telephone - item 4)
Chairperson	Shona Manson, Vice-Chair of the IJB Audit Committee, presided.

Declarations of Interest	None
---------------------------------	------

Minutes of Previous Meetings	<p>The minutes of the meeting held on 13 March 2019 was confirmed on the motion of Mr McGregor, seconded by Ms Manson.</p> <p>The minutes of the meeting held on 27 June 2019 was confirmed on the motion of Mrs Haswell, seconded by Mr McGregor.</p> <p>The minutes of the meeting held on 26 September 2019 was confirmed on the motion of Mrs Haswell, seconded by Mr McGregor.</p>
-------------------------------------	---

01/20	Accounts Commission – Local Government in Scotland, Financial Overview 2018/19
CC-03-20-F	The IJB Audit Committee considered a report by the Chief Financial Officer that presented the Accounts Commission overview of the 2018/19 financial year.

	<p>The Chief Financial Officer introduced the report and in responding to a question on the current practice of working with a deficit position and last minute resolution, he explained the importance of looking at how the budgets are set. He said that there is a move towards zero based budgeting with less onus on contingency going forward, however that process was yet to be finalised. He agreed that relying on top up payments from the NHS at the end of the financial year was not sustainable.</p> <p>The Chief Financial Officer went on to advise that there had been discussions with the health board to improve IJB budget profiling and that these improvements would be reflected in the 2020/21 budget.</p> <p>Following some further discussion the Chief Financial Officer said that it was important to implement and track savings in a better way as we move into 2020/21.</p>
Decision	The IJB Audit Committee NOTED the content of the report.

02/20	Annual Audit Plan 2019/20
F-003-F	<p>The IJB Audit Committee considered a report by the Chief Financial Officer, which provided information on the work that external auditors will undertake to review and assess the governance and performance of the Shetland Islands Integration Joint Board (IJB) in 2019/20.</p> <p>Mr Healy, Deloitte LLP, joined the meeting by telephone link and presented the detail within the Annual Audit Plan for 2019/20.</p> <p>During questions, it was noted that the Audit fees had increased by 6%, which is beyond inflation. Mr Healy explained that the fees are set by Audit Scotland and agreed with Management. The Chief Financial Officer stated that the Chief Finance Officer Group would undertake to write to Audit Scotland regarding fees and feed back to Members on any response received.</p>
Decision	The IJB Audit Committee NOTED the contents of the Audit Plan 2019/20 for Shetland Islands Integration Joint Board (Appendix 1) from its external auditors, Deloitte LLP.

03/20	Integration Self Evaluation Development Plan – update January 2020
CC-04-20-F	<p>The IJB Audit Committee considered a report by the Interim IJB Chief Officer that informed on progress against the Development Plan in response to the Self Evaluation on Integration, as set out in Appendix 1.</p> <p>The IJB Chief Officer introduced the report and commented that there was still a lot of work to do across all areas.</p>

	<p>In responding to a question in regard to the timescales involved, the Chief Officer advised that the review of the Integration Scheme would be complete by June 2020. In addition, Mr Healy confirmed that in legislation there was a legal requirement for the Integration Scheme to be reviewed within 5 years. He said that the recommendations from the review would underpin any changes required.</p> <p>The Chief Officer responded to a question in regard to the integration of funds and the need for pooled budgets and agreed that this was the most effective way to achieve outcomes on objectives. He said however that the block to that, not only for the partnership, was the requirement to understand how the pound is being used. He provided the Drug and Alcohol scheme and the Intermediate Care Team as examples of where good outcomes had been achieved. He said that it was clear to see where the money had been used and outcomes were being achieved.</p> <p>The Chief Financial Officer added that Members of the IJB had the power to pool its budget and that the allocation received is applied through to the strategic commissioning plan. He said that the barrier to that was the NHS do not provide a fully funded budget and there is a £2.5m savings target to resolve.</p> <p>The Chair said that it was within the IJB's gift to effect change.</p>
Decision	The IJB Audit Committee REVIEWED progress against the Development Plan in response to the Self Evaluation on Integration, as set out in Appendix 1.

04/20	Internal Audit Review of Directions
CRP-05-19-F	<p>The IJB Audit Committee noted a report by the Chief Internal Auditor that presented an overview of the review of Directions.</p> <p>The Chief Internal Auditor attended the meeting through telephone link, and introduced the report.</p> <p>The Executive Manager – Governance and Law advised the IJB Audit Committee that a very recent announcement had been made in regard to Statutory Guidance on Integration Self Evaluation. He advised that he would prepare a full report for the next meeting of the IJB. The Executive Manager – Governance and Law assured the IJB Audit Committee that the template was in place and was being applied in most, if not all areas, but there were matters that needed to be addressed going forward and the report would provide the opportunity for good scrutiny.</p>
Decision	The IJB Audit Committee NOTED the content of the report.

05/20	IJB Audit Committee Business Programme 2020/21
CC-01-20-F	<p>The IJB Audit Committee considered and approved a report by the Interim IJB Chief Officer that sought approval of planned business to be presented over the financial year to 31 March 2021.</p> <p>The IJB Chief Officer introduced the report and advised that Action Tracker - Item 1 could be removed. It was agreed that the Committee Officer would issue diary invites for the meeting dates presented in the business programme.</p>
Decision	The IJB Audit Committee RESOLVED to consider and approve its business planned for the financial year to 31 March 2021 including any changes or additions identified.

06/20	Date of Next and Future meetings
	<p>The IJB Audit Committee next meeting date will be:</p> <p>23 April 2020</p> <p>Future meeting dates:</p> <p>25 June 2020 27 August 2020 24 September 2020 26 November 2020 18 February 2021 11 March 2021</p>
Decision	The IJB Audit Committee NOTED the meeting dates for the remainder of the financial year.

The meeting concluded at 3pm.

.....
CHAIR