

Midlothian Integration Joint Board

MIJB – Audit and Risk Committee
Thursday, 6 June 2024
Item No 4.1



Meeting	Date	Time	Venue
MIJB - Audit and Risk Committee	Thursday 7 March 2024	2.00pm	Virtual Meeting held using MS Teams

Present (voting members):

Val de Souza (Chair)	Councillor McManus	Councillor Parry
Nadin Atka		

Present (non-voting members):

Morag Barrow (Chief Officer)	David King (Chief Finance Officer (Interim))	Duncan Stainbank (Chief Internal Auditor)
Patricia Fraser (External Auditor)	Claire Gardiner (External Auditor)	Gill Main (Integration Manager)

In attendance:

Roxanne King	Gary Leadbetter (Democratic Services Officer)	Hannah Forbes (Assistant Democratic Services Officer)
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Apologies:

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1. Welcome and Introductions

The Chair welcomed everyone to the meeting of the Midlothian Integration Joint Board (MIJB) – Audit and Risk Committee.

2. Order of Business

The Order of Business was as detailed in the agenda.

3. Declarations of interest

No declarations of interest were received.

4. Minutes of Meeting

4.1 The Minute of Meeting of the Audit and Risk Committee held on 7 December 2023 was submitted.

The Minute was approved as a correct record.

5. Public Reports

5.1 External Annual Audit Plan 2023/24, report by Audit Scotland

The External Auditor presented the report, which summarises the work plan for the 2023/24 audit, and provided a summary of the main elements.

The Chair thanked the External Auditor for the report and opened it up for questions.

The Chief Officer queried the 6% increase in fees. The External Auditor stated that they understood the challenges around this, although noted that the fees are set centrally, and that Audit Scotland is facing financial pressures and are working hard to create efficiencies to

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mitigate the impact of the increase. Some discussion took place on the financial pressures and challenges faced, noting that this was not something experienced by Midlothian IJB in isolation.

5.2 Local Government in Scotland: Financial Bulletin 2022/23, report by Audit Scotland

The External Auditor presented the report and noted that it is for information. Discussion took place on the report, including the perceptions and complexities of funding, spend and reserves in relation to Councils and the pressures faced and the culture around this.

5.3 Q4 2023/24 Risk Register, report by Chief Finance Officer (Interim)

The Chief Finance Officer (Interim) presented the report. The report presents the IJB's Risk Register for Q4 2023/24. The risk register has been reviewed and amendments made, these are detailed below. At its meeting on 7th December 2024 the committee agreed to move its risk register onto the Datix system which is managed by NHS Lothian. The extract attached to this paper is from Datix along with appendices laying out Datix Impact and Consequences and the Datix Risk Matrix, the latter two being for the committee's information. Three risks are now categorised as 'very high' all being a function of the severe financial challenges that the IJB and its partners are facing in 2024/25. The MIJB Audit and Risk Committee are asked to:

1. Note the Q4 Risk Register.
2. Consider if any further additions or changes should be made to the Risk Register.

The Chair thanked the Chief Finance Officer (Interim) for the report and opened it up for questions.

The Chair noted the offer in the report of a briefing on the use and workings of Datix for Members and welcomed this and asked that this is picked up and arranged.

The Chief Officer noted that the layout of appendices in the report were being looked at in order to improve their presentation. The Chief Officer further explained that they were concerned around the potential decisions that partners will make for the next financial year and the unintended consequences that this may have for the MIJB. The Chair agreed that it would be helpful for this to be raised and noted that it may be helpful to have a section in the finance report that looks at the whole system and the impact on the MIJB. The Chief Internal Auditor explained that this will be covered slightly, noting that it is the broad thrust of the second audit on the audit plan which looks at capturing the impacts of transformational changes and that which happens at a system level.

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Action – discuss and arrange a briefing on the use and working of Datix for Members – Val De Souza / Councillor McManus / Morag Barrow / Gill Main

5.4 Proposal for a Development Session for the Committee, report by Chief Internal Auditor

The Chief Internal Auditor presented the report. The purpose of this report is to gain approval to the proposal to complete a self-analysis of the MIJB Audit & Risk Committee against the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022. Following this review that topics for Development sessions are identified and Development sessions scheduled for Audit & Risk Committee members following each Audit & Risk Committee meeting. The MIJB Audit and Risk Committee are asked to:

1. Approve the proposal for the Audit & Risk Committee self-assessment participation to be completed by June 2024.
2. Approve that development sessions will be held following each Audit & Risk Committee meeting throughout the year, based on the analysis of the self-assessment.

The Chair thanked the Chief Internal Auditor for the report and opened it up for questions.

The Chief Officer asked if the themes from the learning from East Lothian could be shared. The Chief Internal Auditor explained that there were four key areas being looked at which were government statements, fraud, risk and best value. The Chief Officer noted that they expected that there would be similar themes for the MIJB and asked if there was any opportunity for shared learning. The Chief Internal Auditor stated that they would look at this.

Recommendations approved.

5.5 Internal Audit Report by Chief Internal Auditor

The Chief Internal Auditor presented the report. The purpose of the Report is to present the proposed Internal Audit Annual Plan 2024/25 for the Midlothian Health and Social Care Integration Joint Board for discussion and approval by the MIJB Audit and Risk Committee. The MIJB Audit & Risk Committee are asked to approve the Internal Audit Annual Plan 2024/25 for the Midlothian Health and Social Care Integration Joint Board.

The Chair thanked the Chief Internal Auditor for the report and opened it up for questions.

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The Integration Manager noted some outstanding policies that are outdated and need to be picked up and agreed that they would discuss these with the Chief Internal Auditor.

The Chief Officer questioned the use of the word “transformation” and suggested that this be revisited and perhaps rephrased to “grip and control.”

Recommendation approved.

6. Private Reports

No private business to be discussed at this meeting.

7. Date of next meeting

The next meeting will be held on Thursday 6 June 2024 at 2.00pm.

(Action: All Members to Note)

The meeting terminated at 15:24.