



**CÙRAM IS SLÀINTE NAN EILEAN SIAR
WESTERN ISLES INTEGRATION JOINT BOARD**

**INTEGRATION JOINT BOARD
AUDIT COMMITTEE**

Minute of the meeting of the Western Isles Integration Joint Board Audit Committee
held on Wednesday 10th June 2020 at 10.30am,
via Teams

Members:

Ms. Rosemary Bugler	Non-Executive Director, NHS Western Isles
Mr. Hector MacLeod	Chief Executive of Third Sector
Mrs. Gillian McCannon	Non-Executive Director, NHS Western Isles / Vice Chair of IJB Audit Committee
Cllr. Angus Morrison	CnES Councillor / Chair of IJB Audit Committee (Meeting Chair)
Cllr. Paul Steele	CnES Councillor

In Attendance:

Ms. Debbie Bozkurt	Chief Finance Officer, IJB
Mr. Robert Emmott	Director of Finance, CnES
Mr. Paul MacAskill	Chief Internal Auditor, CnES
Mr. Robert MacAskill	Internal Auditor, CnES
Mr. Norman MacDonald	Head of Accountancy and Exchequer Services, CnES
Mrs. Michelle McPhail	Business Manager, NHS Western Isles

1. WELCOME

The Chair welcomed those attending to the meeting.

2. APOLOGIES FOR ABSENCE

Mr. David Jamieson	Senior Auditor, Audit Scotland
Mr. Angus M Murray	CnES – Union Representative

3. DECLARATIONS OF INTEREST

There were no declarations of interest.

4. MINUTES

4.1 IJB Audit Committee Minutes of 12.02.20

The Minute of the Integration Joint Board Audit Committee held on the 12th
February 2020 was approved as an accurate record of the discussion

Decision: The Committee formally approved the Minutes with the amendment.

4.2 Matters Arising

No issues were raised.

Decision: No decision

Action: No actions required.

4.3 Action Points

The Chair reviewed the action points. As the actions are associated with the Chief Officer, the Chair noted the need for update and review as to who will now lead on the items in the absence of a Chief Officer.

Decision: Request for an update.

Action: Mrs. McPhail to obtain an update on who will take the lead on the action points.

5. AUDIT AND FINANCIAL GOVERNANCE

5.1 Financial Management Report 2019/20

Ms. Bozkurt, Chief Financial Officer, provided an update on the financial position as at Month 12. It was noted that the Board is showing an overspend of £1,643k and is projecting a break even position utilising the approved reserves, £1.007m.

Ms. Bozkurt advised of a number of variations on each of the budgets, from overspends to underspends ranging from homecare services, adult and support services, mental health nursing and medical consultants and specialised doctor budgets.

The Chair noted, and thanked Ms. Bozkurt and her teams within Health and Council, for the achievement of break-even. However he raised concern at achieving this required the large proportion of the reserves.

Members enquired as to the current financial position, within 20/21. Ms. Bozkurt noted that this is challenging to advice on the situation until the Annual Accounts have been completed.

Mr. Robert Emmott, attended the meeting.

The Committee discussed the necessary expenditure associated with Covid-19, and reimbursement of financial support from the central Covid-19 fund within Scottish Government. The review by the Government will not be taken until July – September.

Ms. Bozkurt advised that the Q1 financial position for 20/21 would not be available until August / September and will be circulated to Members

5.3 Internal Audit Annual Report & Assurance Statement 2019/20

5.3.1 Appendix 2 – Performance Indicator

Mr. Paul MacAskill, Chief Internal Auditor provided the Committee with the Annual Report and Assurance Statement.

He advised that the Annual Report and Assurance statement has been completed for 2019/20 and matters relating to governance, risk and finance have been raised which will need to be taken forward by the relevant senior managers.

Mr. MacAskill took colleagues through the report highlighting specific sections relating to the Chief Officer and the impact the current vacancy has on the IJB.

The impact of Covid-19, and the looming Brexit would have on both parent bodies was discussed, as this directly impacts on the IJB's directions and service delivery as well as the need for service changes to meet financial balance.

Norman MacDonald left the meeting

The Chair thanked Mr. MacAskill, his team and those supporting reviews in both parent bodies for the work in delivering a very comprehensive report. He iterated the impact on the IJB with no Chief Officer to implement strategic direction.

Mrs. McCannon thanked Mr. MacAskill for good report, setting out clear review. She commented upon section 403 through to 409 on strategic direction, however noting that as part of the need for transformational change, changes in service may have been delivered to meet the required change and impact of Covid and the Committee needs to understand this in detail, from the way individual services are now being delivered to the financial impact this may have had and whether changes can be built upon for longer term gain. Mr. MacAskill agreed with the view but advised that more in-depth review would be required by the Chief Officer to ensure delivery by the Health and Social Care Partnership is both achievable in the short term but sustainable in the longer term.

Mrs. McCannon agreed noting the need for the incoming Chief Officer to review this and revise the IJB Strategic Plan.

Cllr. Steele asked about the level of vacancies and whether these positions were needed or if agency staff are supporting service delivery and at what cost?

The Chair advised that this may require a follow up report, which Ms. Bozkurt would consider, however in providing information there was a lack of time to have further breakdown.

Decision: The Committee formally noted the report.

Action: Further detail pertaining to the vacancies and agency support to be noted in future reports.

5.4 Internal Audit Progress Report 2020/21 (01.04.20 – 04.06.20)

Mr. MacAskill, Chief Internal Auditor, drew colleagues' attention to the report. It was noted that all work had been completed for 2019/20 with no outstanding items of reporting.

It was noted for the work being undertaken in 2020/21 noted that commencement work will be followed up once the implementation dates have expired and /or once a new Chief Officer has been appointed. Planned work is scheduled to commence in August.

Members discussed Appendix A summary of work scheduled for 2020/21, workforce planning and project management of capital investments and delivery. Mr. MacAskill advised that there are no changes to the schedule and work will start on time.

Decision: The Committee formally noted the report for assurance.

Action: No actions required.

5.5 Counter Fraud Arrangements NHS

Ms. Bozkurt presented her report advising and assuring the Committee of the Counter Fraud procedures undertaken by NHS Western Isles. It was noted that the Comhairle's presentation on how they handle Fraud was delivered at a previous meeting.

Ms. Bozkurt explained the process for the NHS noting that she is the Counter Fraud Liaison Officer and Counter Fraud Services provide the legal advice and investigate any issues ranging from Patient Travel fraud to staff working hours. Ms. Bozkurt advised that within NHS Western Isles there is a low level of fraud but zero tolerance and where appropriate and with the support and advice of CFS, detailed investigations are undertaken.

Counter Fraud Services provide training on national issues arising and that staff should be aware of, to local training undertaken by Ms. Bozkurt with Heads of Department and department staff.

The Chair thanked Ms. Bozkurt for the report and providing assurance. He iterated that the IJB have the benefits of both parent bodies in good practices of mitigating and investigating fraud where ever it may be identified. It was requested by the Committee to be provided with an annual update, combined report from both parent bodies, on the numbers and actions associated with Fraud.

Decision: The Committee formally noted the report.

Action: Annual joint parent body report on fraud numbers and actions.

5.6 IJB Direction Monitoring

Ms. Bozkurt presented the Directions to the Committee noting that no further updates had been made since March 2020, as no new Direction had been approved by the IJB.

Decision: The IJB Audit Committee noted the report

Action: No further action necessary.

6. PERFORMANCE

6.1 Integration Performance Indicators

Mrs. McPhail presented the performance report, however she advised that she had no specific detail or narrative as to the status of individual performance indicators. Any specific questions raised would be taken back to the lead officers.

Members did not raise any questions.

Decision: The Committee formally noted the report.

Action: No action required.

6.2 IJB Strategic Risk Register

Mrs. McPhail indicated that the register was reviewed by the Mr. Gordon Jamieson, Chief Executive and the risk ratings have not changed.

Decision: The Committee formally noted the report.

Action: No action required.

7. DATE & TIME OF NEXT MEETING

Meeting: IJB Audit Committee

Location: Teams

Time: 1000-1300

Day / Date: ~~Wed 12.02.20~~

Wed 10.06.20

**Wed 09.09.20-cxl – dated moved to 11.11.20 due to Audit Scotland
presenting the IJB Annual Accounts**

Wed 02.12.20

The meeting came to a close at 11.40pm, the Chair thanking everyone for their contribution to the discussion.