



**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 Tuesday 15 June 2021 at 1600, via Microsoft Teams

**Members:-**

Gillian McCannon	Chair, NHS Western Isles / Vice Chair of IJB Audit Committee
Angus Morrison	CnES Councillor / Chair of IJB Audit Committee (Meeting Chair)
Tim Ingram	Non-Executive Director NHS Western Isles
Hector MacLeod	Chief Executive of Third Sector

**In Attendance:**

Debbie Bozkurt	Chief Finance Officer, IJB
Ray Buist	Auditor, Audit Scotland
Nick Fayers	Chief Officer, IJB
Paul MacAskill	Chief Internal Auditor, CnES
Robert MacAskill	Internal Auditor, CnES
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 Audit Manager, Audit Scotland
Mr. Angus M Murray	CnES – Union Representative
Cllr. Paul Steele	CnES Councillor

**3. DECLARATIONS OF INTEREST**

There were no declarations of interest.

**4. MINUTES**

**4.1 IJB Audit Committee Minutes of 27.04.21**

The Minute of the Integration Joint Board Audit Committee held on the 27 April 2021 was approved as an accurate record of the discussion.

**Decision: The Committee formally approved the Minutes of 27 April 2021.**

**Action: No action required.**

## 4.2 IJB Audit Committee Minutes of 10.02.21

The Minute of the Integration Joint Board Audit Committee held on the 10 February 2021 were approved as an accurate record of the discussion subject to the following amendment:

- 5.2 External Audit Plan 21/22 update should have read 20/21.
- 1st paragraph, 1<sup>st</sup> sentence replace the 2021/22 with 2020/21.

**Decision:** The Committee formally approved the Minutes of 10 February 2021.

**Action:** No action required.

## 4.3 Matters Arising

Mr. Fayers reported on the recent publication of the Derek Feely Report into Independent Review of Audit Social Care and that the Scottish government need to review the recommendations and thereafter provide clarification to NHS Boards.

## 4.4 Action Points

04.09.19 – 5.1.2 ~ removal as on the 15.06.21 agenda for discussion

04.09.19 – 6.1 – Ray Buist advised that Mr. Jamieson shared information on national position of Delayed Discharge. REMOVE

10.06.20 – 5.3 Debbie Bozkurt advised this was part of the year End Management report going forward to the IJB next week. REMOVE

18.11.20 – 5.1.2 – Debbie Bozkurt indicated that projects for Goathill and Barra & Vatersay Community Campus costs are increasing. Further information will be presented in the audit progress report. REMOVE

**Decision:** The above will be reflected in the Action Points.

**Action:** Update

## **5. AUDIT AND FINANCIAL GOVERNANCE**

### **5.1 Internal Audit Annual Report and Assurance Statement 2020/21**

#### **5.1.1 Appendix 2 – Annual Report**

The Chief Auditor, Paul MacAskill, presented the report acknowledging that the allocated 20 days to undertake audit reviews had been utilised.

The Committee have obtained regular progress reports, advising on each audit undertaken, and the status of compliance with the recommendations.

Mr. MacAskill drew Members' attention to the report, detailing challenges and areas of concern.

Members debated the issues surrounding Goathill development and the staffing needs. Mr. Fayers advised that the early draft of the joint workforce plan would be presented to the IJB.

The Chair acknowledge the work of the Auditors as well as the Chief Officer and Chief Finance Officer in implementing the recommendations.

**Decision: The Report was formally noted by the Committee.**

**Action: The draft workforce plan to be shared with the IJB**

**Nick Fayers**

### **5.2 Internal Audit Progress Report 2021/22**

Mr. MacAskill advised that no outstanding items from 2020/21 audits.

Progress in respect of 2021/22, was discussed, which is currently in progress including all planned scheduled work will be undertaken in August and September and commencement of the backlog of follow-up and will be reviewed in December and completion to the IJB in March 2022. The Committee had previously reviewed and agreed the revised timescales.

**Decision: The progress report was formally noted.**

**Action: No action required.**

### **5.3 Internal Audit Follow-up Reports**

#### **5.3.1 Business Continuity Planning and Disaster Recovery**

#### **5.3.2 Financial Planning Management and Savings**

#### **5.3.3 Risk Management**

Mr. MacAskill, Chief Internal Auditor, advised Members that there has been no progress against the audits due to the lack of an appointed Chief Officer.

All reports reflect the intention of reviewing the recommendations and enabling scrutiny and update by the Committee in December 2021.

In scrutinising the reports, Members noted the number of recommendations that are red in status.

The Chair enquired with Mr. Fayers, if all the recommendations would be addressed within the timeframe. Mr. Fayers reflected upon the audit status, noting that a number of audits have a level of cross over between them, and advised that implementation was achievable, working with both the Chief Finance Officer and the Internal Auditors.

**Decision: The reports were formally noted.**

**Action: Update to be presented to the Committee in Dec '21**

**Nick Fayers**

#### **5.4 Draft Annual Accounts**

The Chief Finance Officer, Debbie Bozkurt, advised that the report will require further adjustment to the figures as we await the cost adjustment for PPE and LFT.

Members explored one of the biggest potential cost pressure being the capacity and cost of the required workforce. Members discussed the Goathill development and the level of vacancies, retirements and sickness absence within social and residential care, including the required revenue costs of the new development.

Members deliberated the financial position, including the underspend and the allocation to reserves.

The Chair thanked Ms. Bozkurt for the report and Members approved for the Accounts to be presented to the IJB for formal approval.

**Decision: The Committee formally approved the draft Accounts.**

**Action: Accounts go forward to the IJB**

### **6. PERFORMANCE**

#### **6.1 IJB Performance Report Dec'20**

Members reviewed the Report, noting as at May 2021 that the majority of targets are not on trajectory, a direct result of the pandemic.

Ms. Bozkurt indicated that within the Western Isles Hospital, 20 beds allocated to covid and the covid surge. Therefore, bed capacity has been reduced, but an increase in the number of delayed discharges, results in further reduced capacity to enable services to be reinstated.

Members reiterated their need for additional narrative to support and advice on the position of performance.

**Decision: Members noted the report**

**Action: Additional narrative required to the report**

**Nick Fayers**

## 6.2 IJB Corporate Risk Register

Mr. Fayers took Members through the register updating them on the status or challenges in mitigating the risk. The Committee approved the removal of risk 11, relating to Chief Officer vacancy.

**Decision:** Members noted the register.

**Action:** No actions required.

## 7. DATE & TIME OF NEXT MEETING

**Meeting:** IJB Audit Committee

**Location:** Teams

**Time:** 1000-1300

**Day / Date:** ~~10.02.21~~ 08.09.21

~~10.06.21 / 15.06.21~~ 08.12.21

The meeting ended at 5.30pm, the Chair thanking everyone for their contribution to the discussion.

DRAFT