



**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 10 February 2021 at 10.00am, via Microsoft Teams

**Members:**

Ms. Rosemary Bugler	Non-Executive Director, NHS Western Isles
Mr. Hector MacLeod	Chief Executive of Third Sector
Mrs. Gillian McCannon	Chair, 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. Ray Buist	Auditor, Audit Scotland
Mr. Robert Emmott	Director of Finance, CnES
Mr. Paul MacAskill	Chief Internal Auditor, CnES
Mrs. Michelle McPhail	Business Manager, NHS Western Isles

**1. WELCOME**

The Chair welcomed those attending to the meeting. The Chair also acknowledged, and welcomed, Mr. Nick Fayers, newly appointed Chief Officer to the meeting.

**2. APOLOGIES FOR ABSENCE**

Mr. David Jamieson	Senior Audit Manager, Audit Scotland
Mr. Robert MacAskill	Internal Auditor, CnES
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 18.11.20**

The Minute of the Integration Joint Board Audit Committee held on the 18<sup>th</sup> November 2020 was approved as an accurate record of the discussion.

**Decision:** The Committee formally approved the Minutes of 18 November 2020.

**Action:** No action required.

## 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, noting the actions for removal, following completion.

It was noted that the other actions will be raised during the agenda discussion.

**Decision: The Action Points were noted, and amendments will be reflected in future Action Points.**

**Action: No actions required.**

## 5. AUDIT AND FINANCIAL GOVERNANCE

### 5.1 Internal Audit Reports

#### 5.1.1 Internal Audit Progress Report 01.04.20 – 27.01.21

Mr. MacAskill, Chief Internal Auditor, presented Members with the Audit Progress Report for the period from 01.04.20 to 27.01.21.

Members' attention was drawn to page 3, appendix A, where Mr. MacAskill advised that 2 internal reports; workforce planning and organisational development and project management of capital investment and delivery, were delivered in November 2020.

It was noted that 3 follow-up reports are outstanding as the actions relate to the Chief Officer. Mr. MacAskill has applied an extension to the outstanding reports where Mr. Fayers is required to provide the actions to the recommendations by May 2021.

Mr. MacAskill requested that a Microsoft Teams meeting be arranged to enable greater in-depth discussion with Mr. Fayers as to the outstanding of the audit issues.

Mrs. McPhail will establish this.

**Decision: The Progress Report was formally noted by Members.**

**Action: Extended deadline for Chief Officer to review and complete responses to outstanding recommendations by May 2021. Nick Fayers**

**Microsoft Teams meeting established between Mr. MacAskill & Mr. Fayers week commencing 15.02.21. Michelle McPhail**

### 5.1.2 Operational Plan 2021/22

Chief Internal Auditor, Mr. Paul MacAskill presented the report to Members.

Mrs. McCannon focussed on the days required to conduct the planned audits, enquiring if 20 days was sufficient given the different approach required to undertake audits during a pandemic.

Mr. MacAskill confirmed that this would be challenging. It was agreed by Members that approval should be given to provide additional days to undertake the audits if required, and with Mr. MacAskill providing advance notice of the need to the Chair and Vice-Chair of the IJB Audit Committee. Members approved this process.

Emphasis was placed on the extension given to the Chief Officer to the review and action the audit reports from previous years, with the audits noted in the 21/22 plan commencing in September 2021 and the formal report being presented in December 2021.

The Chair thanked Mr. MacAskill for the report.

**Decision:** The report was formally noted as assurance.

**Action:** Approval given to provide additional audit days. Chief Internal Auditor to keep the Chair and Vice-Chair advised on the need to draw down on additional days required. **Paul MacAskill**

**Audit reports, planned for 21/22, presented to the IJBAC in December 2021. Paul MacAskill**

### 5.2 External Audit Plan 21/22 update

Mr. Ray Buist, Senior Auditor of Audit Scotland, and the IJB's External Auditors, provided members with a verbal update on the process to the 2021/22 audit plan.

He explained the process, advising that the draft audit plan is due for completion by April 2021. Detailed review of the draft audit could be provided to the Audit Committee, as a courtesy, however, this would need to happen before the plan is completed. The Chair requested that Mrs. McPhail liaise with Mr. Buist to make this happen.

**Decision:** The Committee formally noted the verbal update.

**Action:** Arrange additional meeting of the IJBAC to comply with the review of the audit plan. **Michelle McPhail**

### **5.3 Financial Performance Report Month 9 ~ Chief Financial Officers Report**

Ms. Bozkurt explained to colleagues that the draft report presented was finalised ahead of allocation confirmation from the Scottish Government, and therefore a revised version will be submitted to the IJB on 25 February 2021.

Ms. Bozkurt indicated that the Government have confirmed full funding of all Covid necessary expenditure equating to £900k. A recommendation came forward from Ms. Bozkurt advising that some of the allocation would be carried forward into 21/22 and would enable Mr. Fayers to undertake the essential transformational change review.

Mr. Fayers expanded noting that the first 6 months of 2021/22, the priority will be supporting Covid recovery, and therefore he would commence an in-depth review of service delivery in the second half of the year.

Mrs. McCannon commented upon the good financial control to have a financial buffer to support necessary transformation change.

The Chair reflected on the issue of supporting service delivery by having workforce capacity, and commenting upon the audit report presented by Mr. Robert MacAskill in November where by the Integrated Corporate Management Team would be reviewing the workforce issues. The Chair asked that Mr. Fayers provides an update at future IJB Audit Committee meetings on the discussion pertaining to workforce. Mr Fayers agreed.

The Chair thanked Ms. Bozkurt for the report. He also acknowledged that Mr. Emmott was leaving the island and moving to Dundee, thanking him for his support both within the Audit Committee but also for his work within the Council.

Ms. Bozkurt updated colleagues' on the annual accounts audit date, advising that as a direct result of the pandemic Audit Scotland will be submitting the reviewed accounts in November 2021 date, which was agreed in conjunction with Scottish Government.

**Decision:** The Committee formally noted the report.

**Action:** No actions necessary.

## **6. PERFORMANCE**

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

The Chair welcomed Mr. Malcolm to the meeting and asked him to present the performance report.

Mr. Malcolm presented the performance as at December 2020, advising that performance between December'20 and now may have improved. The majority of

performance indicators are health based because the data from the council, on social care, is not readily available.

The performance trajectories are set annually in conjunction with the Scottish Government, reviewing trends over time and benchmarking across other partnership areas.

Mr. Malcolm explained the section on overview of the integration dashboard, highlighting the one red indicator on Emergency Admissions which is a result of the pandemic.

The Chair reflected upon the report, noting the complexity of the targets and the positive presentation of the dashboard.

Mrs. McCannon support the Chair's statement on the pictorial presentation, however this does not elaborate upon what actions have been taken to support either the improvement or the necessary actions required to ensure compliance with meeting the trajectory, require narrative.

Mr. Malcolm appreciated that the reports presented to the IJB and the Audit Committee are all statistical based and multiple factors are at play. He and his department are not in a position to provide detailed narrative to support any action as he is not deciding upon how a service is delivered but merely reporting on its performance.

The Chair and Mrs. McCannon agreed on the benefit of holding a joint presentation with Health and IJB colleague's to review and understand the arrangements in providing the data. Mr. Fayers agreed to review how narrative could be added.

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

**Action: Review potential inclusion of narrative to performance data**

**Nick Fayers**

## **6.2 IJB Corporate Risk Register**

Mrs. McPhail presented the report in light that Mr. Fayers has just recently taken up post and would endeavour to provide answers to any questions, or obtain the relevant information and email this following the meeting. The Chair was content with the process.

Mrs. McCannon sought an update on risk 3 pertaining to Locality Planning Groups. Mrs. McPhail advised that Mrs. Denise Symington is currently reviewing the NHS Boards Engagement Strategy, which includes guidance for the IJB, in line with national updates.

Mr. Fayers advised that he has had discussion with Mrs. Symington and will be meeting with LPGs to have a co-production conversation as to what communities want and explore measurable indicators.

Mr. MacLeod reflected upon a good conversation he had with Mrs. Emma MacSween looking at community engagement.

The Chair indicated that he wished Mr. Fayers to review all the noted risks on the register and present a revised assessments at the next meeting of the Committee. Mr. Fayers agreed.

**Decision: The register was formally noted.**

**Action: Review and update the current risks on the register ahead of the next meeting of the Committee.**

**Nick Fayers**

## **7. FOR INFORMATION**

### **7.1 Independent Review of Adult Social Care in Scotland**

Mr. Fayers indicated that as part of the National Chief Officers group, discussion has been on the Review by Mr. Feeley. He advised there are areas within the 53 recommendations that are positive however we need to obtain clarity from the Government as to what actions they wish Boards to concentrate on.

With the election for a new government administration there will be no guidance forthcoming until after the election. Relevant updates will come forward in due course.

## **8. 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                                  08.12.21**

The meeting ended at 11.30am, the Chair thanking everyone for their contribution to the discussion.