

AUDIT AND PERFORMANCE COMMITTEE OF THE PERTH AND KINROSS INTEGRATION JOINT BOARD

Minute of hybrid meeting of the Audit and Performance Committee of the Perth and Kinross Integration Joint Board (IJB) held in the Council Chambers on Monday 30 October 2023 at 14:00.

Present: B Hamilton (Chair) and M Black (both Tayside NHS Board), Councillors D Illingworth and S McCole (both Perth and Kinross Council) and S Watts (Third Sector Forum).

In Attendance: D Henderson and S Auld (IJB Members), S Hope (Unison), B Howarth and M Bruce (Audit Scotland), J Pepper, Chief Officer – Health and Social Care Partnership, D Mitchell, Interim Chief Financial Officer, E Devine, Head of Health, M Grant, P Jerrard, C Jolly, Z Robertson (all Perth and Kinross Health and Social Care Partnership); A Brown, J Clark, J Guild, S Hendry and R Ramsay (all Corporate and Democratic Services, Perth and Kinross Council).

Apologies: B Campbell (Carer Public Partner).

B Hamilton, Chair.

1. WELCOME AND APOLOGIES

B Hamilton welcomed all those present to the meeting and an apology for absence was submitted and noted as above.

2. DECLARATIONS OF INTEREST

There were no Declarations of Interest made in terms of the Perth and Kinross Integration Joint Board Code of Conduct.

3. GOVERNANCE AND ASSURANCE

3.1 INTERNAL AUDIT PROGRESS REPORT

There was submitted a report by the Chief Internal Auditor (G/23/146) seeking approval of the Annual Internal Audit Plan for Perth and Kinross Integration Joint Board for 2023/24.

Resolved:

The progress made in the delivery of the 2022/23 plan, be noted.

3.2 INTERNAL AUDIT STRATEGY AND PLAN 2023/24

There was submitted a report by the Chief Internal Auditor (G/23/145) providing the Audit and Performance Committee with an update of progress in relation to Internal Audit's planned activity.

B Hamilton sought opinion on the priority of the identified assignments for review. Whilst it was agreed all assignments hold importance, it was the view of members that the sustainability of commissioned service providers followed by workforce, hold the most importance.

In response to a question from S McCole regarding whether the Joint Equipment Loans Store (JELS) review would look to improve efficiencies in items being returned, J Clark confirmed this would be included in the scope. E Devine advised that return of equipment is routinely monitored, and instructions are given on how to return items. J Pepper added that it was a previous decision of the Council at its Budget setting in March 2022 that delivery charges for JELS would be waived, and it would be useful to include the impact of this in the review.

Resolved:

The Internal Audit Strategy and Plan for 2023/24, be approved.

4 AUDITED ANNUAL ACCOUNTS

4.1 ASSURANCES RECEIVED FROM PARTNERS

There was a report submitted by the Interim Chief Finance Officer (G/23/147) providing assurance to the Integration Joint Board (IJB) of the effectiveness of the governance arrangements within Perth and Kinross Council (PKC), NHS Tayside (NHST) and the two Tayside IJBs during 2022/23.

Resolved:

- (i) The assurance that has been received around the effectiveness of governance arrangements in NHS Tayside and Angus IJB, be noted.
- (ii) Assurance of effective governance arrangements in Dundee IJB and Perth and Kinross Council is expected by the end of the year, be noted.

4.2 ANNUAL ACCOUNTS 2022/23

There was a report submitted by the Interim Chief Finance Officer (G/23/148) presenting the IJB's audited annual accounts for the period to 31 March 2023 to the Audit and Performance Committee for approval noting that the accounts had been awarded an unmodified evaluation and only one recommendation.

In introducing the report D Mitchell expressed her thanks to Audit Scotland, the HSCP Finance Team, P Jerrard and C Jolly.

D Mitchell also advised that the Best Value Self-Assessment will be brought forward to Committee in March 2024.

Resolved:

- (i) The contents of Audit Scotland's Audit Report to Perth and Kinross IJB and the Controller of Audit on the 2022/23 Audit, be noted.
- (ii) The Audited Annual Accounts for 2022/23, be approved.
- (iii) The Letter of Representation for signature by the Interim Chief Finance Officer, be approved.

5. DATE OF NEXT MEETING

Monday 11 December 2023 at 9:30am.