

MINUTE of MEETING of the WEST LOTHIAN INTEGRATION JOINT BOARD AUDIT, RISK AND GOVERNANCE COMMITTEE held within MSTEAMS VIRTUAL MEETING ROOM, on 24 FEBRUARY 2021.

Present – Martin Connor (Chair) and Bill McQueen; and Councillors Damian Doran-Timson and George Paul

In Attendance – Allister Short (Chief Officer), Jo MacPherson (Head of Social Policy), James Millar (Standards Officer), Kenneth Ribbons (Internal Auditor), Sharon Leitch (Senior Auditor) Patrick Welsh (Chief Finance Officer) and Rob Jones (EY, External Auditor)

Apologies – Caroline McDowell, NHS Lothian

1. DECLARATIONS OF INTEREST

No declarations of interest were made.

2. MINUTE

The committee confirmed the minute of its meeting held on 2 December 2020.

3. TIMETABLE OF MEETINGS 2021/22

The committee considered a timetable of meetings for the twelve month period starting from 1 August 2021.

Decision

To approve the timetable of meetings for 2021/22.

4. IJB RISKS - REPORT BY CHIEF OFFICER

The committee considered a report (copies of which had been circulated) by the Chief Officer advising of the IJB's risks.

It was recommended that the Audit, Risk and Governance Committee considers the risks identified, the control measures in place, and the risk actions in progress to mitigate their impact

Decision

To note the terms of the report.

5. DATA PROTECTION COMPLIANCE

The committee considered a report (copies of which had been circulated)

by the Chief Officer providing an update on compliance with data protection law and to recommend that the Chief Officer formally writes to both the council and the health board to request that a Data Protection Officer is appointed to the IJB as necessary support service

It was recommended that the committee :-

1. Note the impact of the EU Exit on data protection law is minimal;
2. Note that the IJB is largely compliant with data protection law and has limited exposure to personal data;
3. Note the appointment of a suitable Data Protection Officer (DPO) remains outstanding;
4. Note the DPO arrangements in other Integration Authorities; and
5. Agree that the Chief Officer will formally request support in the form of an appointed DPO from council and health board.

Decision

1. To approve the terms of the report
2. To agree that the Chief Officer start a dialogue with fellow Chief Officers in the Lothian area with regards to a collaborative approach for the appointment or use of a Data Compliance Officer for the IJB

6. INTERNAL AUDIT OF FINANCIAL PLANNING

The committee considered a report (copies of which had been circulated) by the IJB Internal Auditor advising of the outcome of an internal audit of the IJB's financial planning arrangements.

It is recommended that the Committee notes that control is considered to be effective.

Decision

To note the terms of the report

7. EXTERNAL AUDIT PLAN 2020/21

The committee considered a report (copies of which had been circulated) by the Chief Finance Officer advising of the external auditor's 2020/21 annual audit plan, a copy of which was attached to the report. Committee noted that Rob Jones, EY, was also in attendance at the meeting to talk to the external audit plan.

It is recommended the Committee notes and considers the external auditor's 2020/21 annual audit plan.

Decision

To note the contents of the report and the 2020/21 annual audit plan.

8, IJB INTERNAL AUDIT PLAN - REPORT BY IJB INTERNAL AUDITORIJB INTERNAL AUDIT PLAN 2021/22

The committee considered a report (copies of which had been circulated) by the IJB Internal Audit providing a copy of the 2021/22 internal audit plan, a copy of which was attached to the report.

It is recommended that the Committee approves the 2021/22 internal audit plan.

Decision

1. To approve the terms of the report
2. To agree that the Chief Officer seek clarity from fellow Chief Officers/Chief Finance Officers in the Lothian area to discuss the offer from NHS Lothian about assisting IJB's with internal audits and to report back to the June meeting with a recommendation.

9. LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL OVERVIEW 2019/20

The committee considered a report (copies of which had been circulated) by the Chief Finance Officer providing an update on the Local Government in Scotland – Financial Overview 2019/20 report prepared by the Accounts Committee. The report also provided an update on the Accounts Commission's review of the 2018/19 annual audit of Fife IJB.

It was recommended that the committee :-

1. Notes and considers the key messages set out in the Local Government in Scotland – Financial Overview 2019/20 report
2. Notes and considers the findings in the Fife IJB 2018/19 audit report and the relevance to other IJBs
3. Considers the key themes / recommendations contained in the reports and agree any actions required

Decision

To note the terms of the report

10. CIPFA FINANCIAL MANAGEMENT CODE

The committee considered a report (copies of which had been circulated) by the Chief Finance Officer setting out the CIPFA Financial Management Code which had been designed to support good practice in financial management and assist in demonstrating financial sustainability.

It is recommended that the committee notes and considers the following recommendations which are intended to be submitted to the Board for approval:

1. Note the CIPFA Financial Management Code and key messages included in the report
2. Agree the IJB will comply with the code for financial year 2021/22
3. Note the officer responses to demonstrate how existing processes in the IJB meet the standards of the code following the publication of the guidance notes
4. Agree the action plan to ensure full compliance with the code

Decision

To approve the terms of the report

11. IJB BEST VALUE FRAMEWORK REVIEW

The committee considered a report (copies of which had been circulated) by the Chief Finance Officer providing an updated Best Value framework, a copy of which was attached to the report. It was noted that the framework reflected latest Scottish Government guidance on best value published in 2020.

It is recommended that the committee:

1. Notes the review carried out of the IJB's Best Value framework, taking into account the most recent guidance from the Scottish Government
2. Notes the proposed changes to guidance for external auditors and the increased scrutiny of Best Value
3. Agrees the revised Best Value Framework should be reported to the Board for approval

Decision

To approve the terms of the report

12. WORKPLAN

A workplan and reporting cycle had been circulated for information.

Decision

To note the contents of the workplan and reporting cycle.