



**Sally Shaw (Chief Officer)**  
Orkney Health and Care  
01856873535 extension: 2601  
[OHACfeedback@orkney.gov.uk](mailto:OHACfeedback@orkney.gov.uk)

## **Integration Joint Board – Audit Committee**

Wednesday, 18 March 2020, 11:30.

Council Chamber, Council Offices, School Place, Kirkwall.

### **Minute**

#### **Present**

- Issy Grieve, Non-Executive Director, NHS Orkney.
- Councillor John T Richards, Orkney Islands Council.
- Councillor Steve Sankey, Orkney Islands Council.
- Frances Troup, Head of Housing, Homelessness and Schoolcare Accommodation Services, Orkney Islands Council.

#### **Clerk**

- Hazel Flett, Senior Committees Officer, Orkney Islands Council.

#### **In Attendance**

- Katharine McKerrell, Solicitor, Orkney Islands Council.
- Pat Robinson, Chief Finance Officer, Orkney Health and Care.
- Sally Shaw, Chief Officer, Orkney Health and Care (for Items 5 to 7).
- Andrew Paterson, Chief Internal Auditor, Orkney Islands Council.

#### **Audit Scotland:**

- Gillian Woolman, Audit Director (by teleconference).

#### **Scott-Moncrieff:**

- David Eardley, Director of Audit and Assurance (by teleconference).

#### **Chair**

- Issy Grieve, NHS Orkney.

## **1. Apologies**

Apologies for absence had been intimated on behalf of the following:

- Davie Campbell, Non-Executive Director, NHS Orkney.
- Lynn McIntosh, Interim Chief Social Work Officer, Orkney Islands Council.

## **2. Declarations of Interest**

There were no declarations of interest intimated in respect of items of business to be discussed at this meeting.

## **3. Minutes of Previous Meeting**

There had been previously circulated the draft Minute of the Meeting of the Audit Committee held on 19 November 2019.

The minute was **approved** as a true record, on the motion of Councillor Steve Sankey, seconded by Councillor John Richards.

## **4. Matters Arising**

There were no matters arising from the previous minute.

## **5. External Audit – Annual Audit Plan**

There had been previously circulated a report presenting Audit Scotland's annual audit plan for 2019 to 2020 for consideration.

Gillian Woolman advised that the audit plan had been drafted prior to Covid-19 and the subsequent impact on operations. She referred members to Exhibit 1 of the annual audit plan, highlighting the significant audit risks which would require specific audit testing and made specific reference to arrangements in place for drafting the management commentary and the year-end processes, including dealing with any budget deficit.

Regarding Covid-19, Gillian Woolman was aware that public sector bodies had implemented different working arrangements, with the Audit Scotland offices now closed until 6 April. Auditors acknowledged the different priorities and there would be no pressure put on authorities to progress audit work at this time – this would be reviewed daily. Regarding the key dates outlined in the annual audit plan, it would be appreciated if these could still be achieved, although it was acknowledged this would be unlikely. Guidance was being issued by Scottish Government and COSLA regarding the 2019/20 audits and Gillian Woolman undertook to share this with both Sally Shaw and Pat Robinson.

Both Issy Grieve and Councillor John Richards acknowledged the flexibility being shown by the external auditors. Sally Shaw advised that these were unprecedented times, with her time now taken up with planning health and social care services in response to the Covid-19 pandemic. Similar discussions were being held with other agencies, including the Care Inspectorate, regarding flexibility. Pat Robinson reiterated the flexibility being allowed, gave reassurance on the positive working relationships and advised that audit work would be progressed where possible.

The Audit Committee noted the external audit plan for 2019 to 2020, prepared by Audit Scotland.

## **6. Implementation of IJB Strategy**

There had been previously circulated the findings of an internal audit in respect of implementation of the IJB Strategy, to enable the Committee to seek assurance.

Issy Grieve advised this was one of two audits agreed for the current year, with three moderate risks highlighted, all relating to design and control measures.

David Eardley confirmed that the recommendations did relate to processes and systems and that the IJB was doing well relative to other areas. Good practice was recognised, particularly engagement with stakeholders. The main areas for improvement were making targets SMART to enable effective scrutiny, updating the Community and Engagement Plan and making it widely available and finally, updating risks for effective monitoring. In conclusion, he was comfortable with the management responses to the recommendations, which were scheduled to be completed and/or actioned by the end of the calendar year.

Councillor Steve Sankey welcomed the comment on communication and engagement as he thought more work could be done on identity between the IJB and OHAC and made reference to the ongoing work of Community Led Support and the “blethers”.

Councillor John Richards concurred and, with Covid-19, communication would never be more important. The audit report gave him confidence that the IJB was doing things well, however there were areas for improvement which management had also acknowledged and would focus on.

David Eardley advised that management and auditors acknowledged the huge challenge facing IJBs across Scotland going forward. Issy Grieve advised that the team from Scottish Government who had visited the previous week had assisted members locally with looking at the challenges going forward, particularly financial challenges.

The Audit Committee noted the internal audit report on implementation of the IJB Strategy, prepared by Scott-Moncrieff, and took assurance.

## **7. Date and Time of Next Meeting**

It was noted that the next meeting was scheduled to be held on Tuesday, 23 June 2020 at 11:30 in the Council Chamber, Council Offices, Kirkwall.

## **8. Conclusion of Meeting**

There being no further business, the Chair declared the meeting concluded at 11:50.