

**Stephen Brown ( Chief Officer).**

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Agenda Item: 4.

## IJB Audit Committee

Date of Meeting: 17 November 2021.

### Matters Arising Log from Meeting held on 23 June 2021

Matters Arising		Target Date	Lead Officer	Notes
1.	<p>Finance Workshop:</p> <ul style="list-style-type: none"><li>• Minutes – Meeting of development session held on 13 January 2021 to be circulated</li><li>• Action Log from all points raised at the workshop to be compiled and passed to SMT for progression.</li></ul>	June 2021.	Pat Robinson.	<p>The minutes of the development session have been circulated.</p> <p>The Action Log has been updated and will now be included within the overall improving outcomes which was approved at the IJB on 27 October 2021. The approval agreed to four proposed areas of focusing efforts in improving outcomes and being more efficient.</p>
2.	<p>Audit Scotland – COVID-19: Guide for Audit and Risk Committees:</p> <p>Item discussed at workshop held on 13 January 2021. Minutes to be circulated.</p>	June 2021	Pat Robinson.	<p>The minutes have been circulated to Members.</p>

3.	<p>External Audit – Annual Audit Plan</p> <ul style="list-style-type: none"> <li>External Auditors to report back on proposed Audit Output dates.</li> <li>Development session for set aside to be arranged.</li> <li>Development session regarding responsibilities for the annual accounts to be arranged.</li> </ul>	June 2021	<p>Audit Scotland. Pat Robinson.  Pat Robinson/ Audit Scotland.</p>	<p>The Draft Annual Accounts was presented to IJB Audit Committee on 23 June 2021 and final accounts for scrutiny is presented on 17 November 2021 A development session was set up to get a further understanding on the set aside budget. Unfortunately this session was delayed due to unforeseen circumstances within Scottish Government. Another date is being set. In addition to the IJB the invitation will be extended to NHS Finance and staff within the acute services. A development session was presented by Audit Scotland on 6 July 2021.</p>
4.	<p>Internal Audit Report – Corporate Governance</p> <p>The Pension Fund/Board’s model for training and member participation records to be investigated and ascertained whether similar model could be used by IJB.</p>	June 2021	Pat Robinson.	<p>Unfortunately, due to time commitments this has still not been investigated in regard to the Pension Fund/ Board’s model for training but an update will be given at next meeting.</p>

**Outstanding Matters Arising from Previous Committee Meetings**

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.

## Regular Reports required

Report.		Frequency.	Notes.
1.	Internal Audit Annual Plan.	Annually in March.	Delayed to June 2021 due to term of Chief Internal Auditor (NHS Orkney) coming to an end. Report to IJB on 10 March 2021 recommending OIC appointed for 5 year term.
2.	External Audit Plan	Annually in March.	Reported to 10 March 2021.
3.	Draft Annual Accounts	Annually in June.	Was presented on 23 June 2021.
4.	Final Annual Accounts.	Annually in September.	Will be presented on 17 November for approval.