

**Glasgow City Integration Joint Board
Finance and Audit Committee**

Minutes of a meeting held in the Sir Peter Healy Boardroom, Glasgow City HSCP,
Commonwealth House, 32 Albion Street, Glasgow, G1 1LH
at 2.00pm on 20 April 2016

PRESENT:	Simon Carr	NHSGG&C Board Member (Chair)
	Sharon Wearing	Chief Officer Finance and Resources
	Mhairi Hunter	Councillor, Glasgow City Council (Vice Chair)
	John Brown	NHSGG&C Board Member
	Emma Gillan	Councillor, Glasgow City Council
	Colin Christie	Head of Finance – SWS
	Tom Reid	Senior Auditor, Audit Scotland
	Elaine Barrowman	Senior Audit Manager, Audit Scotland
	Duncan Black	Chief Internal Auditor for the IJB
	Jillian Campbell	Senior Audit Manager, Internal Audit
	Jonathan Bryden	Head of Finance - Glasgow City HSCP
	Allison Eccles	Head of Business Development
	Pamela Ferguson	Secretary (Minutes)
APOLOGIES:	Ian Fraser	NHSGG&C Board Member
	Peter Millar	Independent Sector Provider Representative
	James Adams	Councillor, Glasgow City Council

		ACTION
1.	DECLARATIONS OF INTERESTS	
	There were no declarations of interests.	
2.	TERMS OF REFERENCE AND ROLE OF THE CHAIR	
	The Terms of Reference and Role of the Chair had been previously agreed by the Integrated Joint Board and were circulated to the committee for information. <i>Committee noted the Terms of Reference and Role of the Chair Report.</i>	
3.	FINANCE PRESENTATION	
	Jonny Bryden spoke to the presentation which gave a brief introduction to the financial framework including the legislation and guidance. The legislation governing Integration Joint Boards is the Public Bodies (Joint Working) (Scotland) Act 2014 ('the Legislation').	

Various guidance has also been issued (by Scottish Government, by the Integrated Resources Advisory Group ('IRAG'), and the Local Authority (Scotland) Accounts Advisory Committee ('LASAAC') on how the provisions of the Act should be implemented in practice.

The main guidance associated with the financial framework for IJBs is outlined below –

1. IRAG – key document issued by Scottish Government
<http://www.gov.scot/Resource/0048/00480494.pdf>
2. The Local Authority (Scotland) Accounts Advisory Committee
<http://www.cipfa.org/~media/files/regions/scotland/lasaac/lasaac-guidance-on-accounting-for-integration-2015-16-sept-2015.pdf?la=en>
3. Good Practice Note - Directions from Integration Authorities to Health Boards and Local Authorities
<http://www.gov.scot/Resource/0049/00498164.pdf>
4. Integration Financial Assurance
<http://www.gov.scot/Resource/0046/00465080.pdf>
5. Guidance on Financial Planning for Large Hospital Services and Hosted Services
<http://www.gov.scot/Resource/0049/00491284.pdf>

Jonny Bryden went through the diagram on the last slide which captures responsibility of payments from Local Authority to IJB and NHS to IJB.

Discussion took place on reserves. It was noted that GCC will hold any reserves on behalf of the IJB. If there is money left over then this will be transferred to reserves. The Local Authority will hold this as NHS do not have the facility to do so.

John Brown highlighted the large hospitals will have money from more than one IJB and asked what the governance arrangements are around this to ensure best use of resources and best value e.g. there are 6 IJBs involved with the Queen Elizabeth hospital. Sharon Wearing advised some arrangements are being put in place and all parties are looking at this as part of the Strategic Plan. It was agreed that Sharon Wearing would report back to next meeting with further information around the arrangements for “set aside” planning.

Committee noted the contents of the Glasgow City HSCP Financial Framework Report.

Sharon Wearing

4.	GUIDANCE ON DIRECTIONS	
	<p>Allison Eccles spoke to the report and circulated Appendix 1 during the meeting. The purpose of this paper is to outline the requirements that the Public Bodies (Joint Working) (Scotland) Act 2014 places on the Glasgow City Integration Joint Board to make directions to the Council and Health Board, and to propose a standard format for the Glasgow City Integration Joint Board's directions to both delivery bodies. Allison Eccles advised draft directions will go to the IJB in May.</p> <p>John Brown asked if the other 5 IJBs are using the same format and suggested it would be useful if they were all the same. It was agreed that Sharon Wearing would share the templates with the other Chief Finance Officers. It was noted that the scope of services vary across the partnerships and that would give variation within the template.</p> <p><i>Committee noted the contents of this report.</i></p>	Sharon Wearing
5.	DRAFT FINANCE AND AUDIT COMMITTEE WORKPLAN	
	<p>Colin Christie spoke to this report and advised it outlines various reports which the Finance and Audit Committee may wish to see included in its workplan, and indicates frequency and timescales for these reports to be considered. Colin Christie advised this would be an annual report and the Board members can add items. Councillor Gillan highlighted this would be a live working document. John Brown asked if the Committee should be reviewing progress against the plan. It was agreed that Committee would note the contents of this report however Sharon Wearing would take this to the IJB as the terms of reference may need to change. Simon Carr advised the Audit Committee should approve the Audit Plan and advised the plan should come back every quarter even if no progress. Discussion took place on revenue and capital reporting and how this differs in Local Authority and NHS. It was agreed that Sharon Wearing would bring any Capital business cases to this meeting and advised this should relate back to the Strategic Plan.</p> <p><i>Committee noted the contents of this report.</i></p>	Sharon Wearing
6.	IJB AUDIT PLAN (and associated GCC/NHS Action Plans)	
	<p>Duncan Black advised the purpose of this report is to present to the Finance and Audit Committee the 2016/17 Internal Audit Plan for the Glasgow City Integration Joint Board. There is also a requirement to produce the annual 15/16 assurance statement, this will come to the June meeting. Duncan Black advised the audit plan will be kept under frequent review. Meetings took place with Chief Officer, Chief Finance Officer and Internal Auditors for NHS and GCC to make sure there is a broad consistency in overall approach and clear lines of communication for issues that may arise in NHS / local authority to be referred and considered by this committee.</p>	

	<p>The audit plan identified three key areas to be looked at – Governance, Performance and Financial Management. John Brown asked if the Audit Plan should contain information from the risk register. John Brown highlighted the three key areas are generic headings and would be helpful if there was more information. It was agreed that Duncan Black would bring back a report with more detail on each of the 3 areas. John Brown asked if the report should be approved by Committee instead of noted. It was agreed that this Committee should be approving the implementation of the audit plan according to the terms of reference, Duncan Black to amend the wording of the report. It was agreed that Committee would note the plan today then bring back more detail to allow approval. Discussion took place on number of days allocated to the IJB. Sharon Wearing confirmed if additional days/funding required then this would need to be approved by IJB. There is contingency for any unknown costs that come up. Sharon Wearing highlighted this is Year 1 therefore there might be other areas and stated we are not limited to 35 days. Duncan Black will provide an assurance map to a future meeting of the Finance and Audit Committee. It was agreed that the Audit Plan would be informed by Board and Committee members going forward.</p> <p><i>Committee noted the contents of this report.</i></p>	<p>Duncan Black</p> <p>Sharon Wearing</p> <p>Duncan Black</p>
	<p>7. AUDIT SCOTLAND ANNUAL AUDIT PLAN 2015/16</p>	
	<p>Elaine Barrowman informed the group this is the first Audit Scotland Annual Audit Plan 15/16 from date of establishment to the end of the year. This provides detail of the risks and challenges of financial statements. Elaine Barrowman went through the risks identified. It was noted that these risks are Audit Scotland’s risk areas relating to the annual accounts and are therefore different to those in the Risk Register. Any risks with the annual account process can be added to the risk register if required. Risk 1 (first set of accounts) should come off at the end of September. Risk 2 (management override of controls) is always a risk. Elaine Barrowman highlighted as this is the first year the size and scale is small.</p> <p><i>Committee noted the contents of this report.</i></p>	
	<p>8. AUDIT SCOTLAND REPORTS INTO HEALTH & SOCIAL CARE INTEGRATION</p>	
	<p>Allison Eccles informed the group this report summarises the December 2015 and March 2016 report produced by Audit Scotland into Health and Social Care Integration in Scotland and presents a draft action plan in response to the report’s recommendations for further scrutiny. Allison Eccles confirmed that the IJB received this report in March and associated actions are in place. Committee is asked to note the content of the report and review the draft action plan.</p>	

	<p>Simon Carr asked if completion dates could be added against the actions where this is possible. It was agreed that dates would be added to the action plan.</p> <p><i>Committee noted the contents of this report.</i></p>	<p>Allison Eccles</p>
9.	RISK REGISTER	
	<p>Allison Eccles reported on this item and advised the report summarises the most recent updates to the 3 corporate risk registers maintained by the Glasgow City Health and Social Care Partnership. Allison Eccles informed the group the 3 registers were updated in February and reported to the IJB in February. The registers are updated quarterly. It was agreed that dates/indicative dates to be added. Discussion took place on the risk levels as they appear to differ in each register. Allison Eccles advised these will be standardised. Sharon Wearing will share information on the scoring system. It was agreed that a full response to these issues should be brought back to the next meeting detailing how risks are scored and who is responsible for each risk.</p> <p><i>Committee noted the contents of this report.</i></p>	<p>Allison Eccles</p> <p>Allison Eccles</p>
10.	NEXT MEETING	
	<p>The next meeting was confirmed as 2pm on Friday, 17th June 2016 in the Triathlon Room, Commonwealth House, 32 Albion Street, Glasgow, G1 1LH.</p> <p>Items for consideration are to be submitted by Monday 30 May at the latest.</p>	

Meeting ended at 1550