CONFIRMED MINUTES OF MEETING OF THE AUDIT AND ASSURANCE COMMITTEE FRIDAY 17 JANUARY 2025 AT 10.00 AM (TEAMS MEETING)

Present: Dave Dempsey (Chair), Fife Council (DD)
John Kemp, NHS (Vice Chair) Non-Executive Board Member (JK)
David Alexander, Fife Council (DA)
Sinead Braiden, NHS Non-Executive Board Member (SB)

Attending: Audrey Valente, Chief Finance Officer (Fife H&SCP) (AV)
Vanessa Salmond, Head of Corporate Services (VS)
Jocelyn Lyall, Chief Internal Auditor (NHS Fife) (JL)
Amy Hughes, External Auditor (AH)
Isabella Middlemass, Management Support Officer (Note Taker)

Apologies: Lynne Garvey, Director of Health & Social Care Partnership (LG)
Avril Sweeney, Risk Compliance Manager (H&SCP) (AS)

		ACTION
1.	**WELCOME AND APOLOGIES** Dave Dempsey welcomed everyone to the meeting. Apologies were noted as above	
2.	**MINUTES OF PREVIOUS MEETING** The minutes of the previous meeting were approved.	
3.	**ACTION LOG** Action note approved.	
4.	**INTERNAL AUDIT PROGRESS REPORT** Jocelyn Lyall presented the Internal Audit Progress report to brief the Audit and Assurance Committee on the progress of the Annual Internal Plan for 24/25 for awareness and discussion. Appendix 1 of the report sets out progress with the Annual Plan 24/25 and Appendix 2 summarises the NHS Fife Internal Audit Report issued since the last meeting. There were no applicable Fife Council reports for this update. The summarised NHS Fife report is the Internal Control Evaluation which provides an overview of all areas of governance and early warning of any issues that need to be addressed by year end. That draft report was considered by the	

	NHS Fife Audit and Risk Committee on the 12 December 2024 and it has now been finalised and papers are available on the NHS Fife website. Jocelyn flagged up to the Committee there is a risk that the full Fife IJB plan for 2024/25 may not be delivered in year due to resource pressures within the NHS Fife team. The NHS Fife Audit and Risk Committee agreed that the NHS Fife Internal Audit Plan would be revisited, including a risk assessment of all remaining work. After much discussion Audrey Valente will have a discussion with the Directors of Finance regarding concerns around the content of the audit plan and how we can prioritise before March. **Recommendation:** For awareness and discussion members of the Audit & Assurance Committee were asked to consider and note the attached progress report at Appendix 1 and note the summary of relevant reports at Appendix 2. Members were also asked to note the ongoing risk to delivery of the Fife IJB Audit Plan for 2024/25. Members considered and noted the reports.	**AV**
5.	**INTERNAL AUDIT – FOLLOW UP REPORT ON AUDIT RECOMMENDATIONS** Jocelyn Lyall presented this paper to the Committee to give an update on the progress with an action to address the internal audit recommendations. There were 9 actions remaining from reports that were published more than a year ago - 2 of these were completed pending validation by Internal Audit. 6 actions out of those 9 have been extended or have an extension pending and 1 is not due. 5 recommendations from reports published less than a year ago - 1 was complete pending validation. 2 have been extended or have an extension pending and 2 where they haven't actually received updates from the managers as yet. The detail position is set out in Appendices 1 & 2 and since this report was submitted for papers all actions from Internal Audit F05/23 which was the Workforce Plan Audit have been closed off so those will no longer feature in this report . Jocelyn updated members of the Committee that they were reviewing the AFU's system and have now moved away from using Pentana to a system of 1-1 discussion with officers to obtain updates. **Recommendation:** Members of the IJB Audit & Assurance Committee were asked to note this report for assurance. Members noted this report for assurance.	
6.	**AUDIT & ASSURANCE WORKPLAN** The purpose of the workplan is for discussion and noting. Little alternations needed to update plan. Noted	
7.	**LESSONS LEARNED ACTION PLAN** Audrey Valente presented this report to the Committee to provide a	

	progress update in terms of delivery of the corrective actions agreed at the last meeting if this Committee. The actions that were identified in the Action Plan was improvement of management information, enhance collaborative decision making, increase tripartite communication, complete accurate and timely year end entries and that accurate financial projections are essential in use of monitoring directions. All the actions have been identified in the SBAR and the appendix. Audrey gave a presentation to talk through some of the work that has been happening in the background and gave a level of assurance that these are complete. Discussions took place around monitoring the delivery of lessons learned and it was felt that the presentation was very useful and easily understood. Jocelyn Lyall added that they would look at the Lessons Learned as part of the ICE work to assure the Committee that they will provide independent assurance on the stage of completion of those actions. **Recommendation**: The Committee were asked to note the content and review and scrutinise the plan to provide assurance to the IJB that the actions are being effectively implemented and monitored. Committee agreed.	
8.	**ITEMS FOR REFLECTION & HIGHLIGHTING TO IJB** None.	
9.	**AOCB** It was noted the IJB Development Session due to take place on 28th February what discussions to take forward around the Integration Scheme.	
14.	**DATE OF NEXT MEETING** Friday 14 March 2025 – 10.00 am – 12.00 noon.	