Fife Health & Social Care Partnership
Supporting the people of Fife together

CONFIRMED MINUTES OF MEETING OF THE AUDIT AND ASSURANCE COMMITTEE FRIDAY 16 May 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)
Andy Brown, (NHS Fife) (AB)
Avril Sweeney, Risk Compliance Manager (H&SCP) (AS)
Amy Hughes, External Auditor (AH)
Chris Brown, External Auditor (CB)
Isabella Middlemass, Management Support Officer (Note Taker)

Apologies: None

		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** Updates on May timescales are contained within the reports presented today. Action note discussed and approved.	
4.	**INTERNAL AUDIT PROGRESS REPORT** Jocelyn Lyall presented the Internal Audit Progress Report to provide assurance and set out progress within the Annual Internal Audit Plan for 2024/25 at Appendix 1. The relevant partner organisation audits are summarised at Appendix 2 which included 3 NHS Fife reports and 3 Fife Council reports. Jocelyn also provided an update on FTF Internal Audit Improvement Action Plan which ensures compliance with the global standard and the application in the UK public sector. Jocelyn advised that the fieldwork for the Internal Control Evaluation	

	(ICE) report is well progressed and that draft report will be issued this month. **Recommendation:** For awareness and discussion. Members of the IJB 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 considered and noted these reports.	
5.	**FOLLOW UP OF INTERNAL AUDIT RECOMMENDATIONS** Andy Brown presented this paper for assurance, providing an update on progress with recommendations. The report showed that there were 5 outstanding actions from reports published for more than a year ago, 3 now validated as completed. Andy advised Report FO6/24 on Business Continuity has now also been completed. Andy asked members to note that 2 outstanding actions relating IJB strategic plan and risk appetite are being progressed and that he was confident that they will be implemented by the revised implementation dates. A long-standing action regarding access to IT systems being removed for leavers is acknowledged as being completed but related actions will be considered in the planning for the relevant bodies future audit plans. Discussion took place around the strategic planning process regarding timing and clarity and assurance was given that this will be followed up when looking at the strategic plan. **Recommendation:** Members of the IJB Audit & Assurance Committee were asked to note this report for assurance. Members noted this report for assurance.	
6.	**DRAFT ANNUAL INTERNAL AUDIT PLAN 2025/26** Jocelyn Lyall presented this paper, seeking approval of the Draft Internal Audit Plan for 2025/26. The paper provided an update on the annual revision and update of the Internal Audit Charter. The Audit Charter sits within the audit internal framework. The overall FTF internal audit framework which includes the charter has been updated to reflect the global internal audit standards . The cover paper sets out partner organisation audits to provide assurance to the IJB in 2024/25 and it is anticipated that a similar level of assurance will be provided in 2025/26. Jocelyn highlighted that they there is no ICE within this plan and asked members of the Audit and Assurance Committee to consider whether they are content with this and the draft plan, or whether members would prefer the inclusion of an ICE report. Jocelyn suggested that if an ICE report was to be included one of the options would be to consider moving one of the stand-alone audits into the 2026/27plan. Discussion also took place around having quarterly meetings from this Committee and timelines of reports. Members advised that the proposal to have an ICE report and one stand-alone report was preferrable with	

	the Risk Management being deferred. **Recommendation**: For awareness and discussion. Members of the IJB Audit and Assurance Committee were asked to consider and approve the draft Annual Plan for 2025/26 (Appendix 1). The members of the IJB Audit and Assurance Committee considered the Plan and requested that above amendment.	
7.	**RISK MANAGEMENT ANNUAL REPORT 2025** Avril Sweeney presented this report for assurance, discussion and decision on approval of the risk maturity model baseline. The report provided an update on progress with implementing the IJB policy and strategy delivery plan since it was agreed in March. The updated delivery plan is shown at appendix 1 . The report highlighted the work progressed throughout the year, including a review of the strategic risk register, deep dive risk reviews, performance measures in relation to individual risks, the risk reporting framework and training and guidance. Avril advised work is progressing to integrate risk appetite into business processes and the development of performance measures to provide assurance that the risk management processes are operating effectively. Appendix 2 is a baseline position and if this was agreed the areas that have been raised for improvement will be drawn up into SMART actions and added to our delivery plan going forward . Discussion took place around the report and after signing off from the IJB, the Audit and Assurance Committee would want to monitor this report and have it added to the workplan of the Audit and Assurance Committee to be presented twice a year. **Recommendations:** The report seeks to provide assurance to members that work on the delivery plan actions are progressing. Members were asked to discuss the annual report on risk management activity and consider whether any further information is required and are asked to recommend approval to the IJB of the Risk Maturity Model baseline as shown at Appendix 2. Members discussed and were assured.	
8.	**IJB STRATEGIC RISK REGISTER** Avril Sweeney presented this report assurance and was seeking support for onward submission to the IJB for formal approval. Avril advised this report was last presented in March 2025, risks have since been reviewed by the Risk owners. Current risk scores have not changed since the last review, however 2 risks have moved their target risks date to March 2026. Appendix 1 provides a condensed format, with a full version of the risk register available at Appendix 2 to allow members to see movement for the SMART actions. The Scoring matrix is at Appendix 3. Appendix 4 provides a Trajectory of Risk Scores. Discussion took place around the SMART actions and whether these target scores are achievable. Avril Sweeney agree to review the question set for the next round of deep dive risk reviews and	

	strengthen that process by focussing on specific questions. **Recommendations:** This report was presented for assurance that risks continue to be managed by the relevant risk owners and that lessons learned from the deep dive review process are helping to support the management of risks. Members were also asked to discuss the IJB Risk Register and whether any further information is required. Members were also asked to consider whether current target risk scores and dates are achievable. Following in-depth discussion, members were satisfied that work continues to review both the risk score and target date to ensure they remain credible.	**AV**
9.	**ANNUAL ASSURANCE STATEMENTS** Vanessa Salmond presented the report, advising that these statements have been agreed by the Chairs of the respective Governance Committees. These statements provide assurance that all committee business has been transacted with not issued identified. These statements are brought to the Audit and Assurance Committee to provide agreement from this Committee that they are satisfactory to proceed onto the IJB as per governance arrangements. Discussion took place around the substance and style of the reports and it was noted that these reports were concise and provide an overview of Committee business transacted during the year. **Recommendation**: It was recommended that the Audit and Assurance Committee review these Annual Assurance Statements and agree that they provide sufficient assurance and are therefore submitted for consideration by the IJB Board in May 2025. Members were assured.	
10.	**INTEGRATION SCHEME FINANCIAL GOVERNANCE – BUDGET SETTING PROCESS** Audrey Valente presented this report for assurance, providing an update on the budget setting processes and where improvement actions need to be progressed to ensure compliance in future years. Audrey advised timing of funding tends to happen quite late in the year and she notes that any early indication from partners would have a positive impact on the budget setting process. Audrey intimated that in terms of compliance with the integration scheme, the improvement actions are being progressed and will have a positive place in terms of partnership working. Discussions took place and members agreed this was a very positive report. It was noted that this report to be brought back to this Committee in one year's time. This item to be added to the workplan **Recommendations**: It was recommended that the Audit & Assurance Committee consider the paper and agreed compliance with the budget process, agree the progression of the improvement actions and request an update on progress in advance of the approval of the 2026-27 budget. All agreed.	**AV**
11.	**AUDIT & ASSURANCE WORKPLAN**	

	The purpose of the workplan is for discussion in noting	
12.	**ITEMS FOR REFLECTION & HIGHLIGHTING TO IJB** None	
13.	**AOCB** None	
14.	**DATE OF NEXT MEETING** Friday 27 June 2025 – 10.00 am – 12.00 noon.	