



CÙRAM IS SLÀINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD

AUDIT & RISK COMMITTEE

**MINUTE OF MEETING HELD
THROUGH MICROSOFT
TEAMS ON WEDNESDAY 5
MARCH 2025 AT 10.00AM**

Item: 4.5

Voting Members Present:

Susan Thomson	Councillor, CnES/ IJB A&R Committee Chair
Calum Maclean	Councillor, CnES/ IJB Voting Member
Annetta Smith	Non-Executive Director, NHS WI/IJB Voting Member
Julia Higginbottom	Non-Executive Director/IJB Voting Member

Non-Voting Members Present:

Nick Fayers	Chief Officer, IJB
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In Attendance:

Martin Devenney	Audit Scotland
Stephanie Hume	Azets
Derek Mackay	Governance and Elections Manager, CnES
Yvonne Maciver	Administrative Officer, CnES



1. WELCOME

Susan Thomson took the Chair and led the meeting, welcoming those present.

2. APOLOGIES

Debbie Bozkurt

IJB Chief Finance Officer

3. DECLARATION OF INTEREST

There were no declarations of interest.

4. MINUTES

4.1 IJB Audit & Risk Committee Minute of 6 November 2024

The Minute of the IJB Audit & Risk Committee 6 November 2024 was approved as an accurate note of the discussion.

Decision: The Committee formally approved the minute of 6 November 2024.

Action: No actions required.

4.2 Matters Arising

There were no matters arising.

Decision: None.

Action: No action required.

4.3 Action Points

The Chair invited the Chief Officer to update members on the Action Tracker.

8.2 of 12.01.22 – Risk Register – The draft Integration Scheme was due to be reported to the Integrated Corporate Management Team on Thursday 6 March 2025 before being presented to the IJB on 20 March 2025.

5.2.1 of 14.06.23 – Azets – Workforce Management Report – Would be presented to the IJB for information and assurance going forward in line with the reporting processes in the CnES and NHS Western Isles.

5.1 of 11.06.24 – Internal Audit – Update at item 6.2 on the Agenda.



The Chief Officer clarified that the Integration Scheme and the Strategic Planning Group Terms of Reference would be presented to the IJB on 20 March 2025.

Decision: It was agreed to note the updates provided.

Action: Update the Action Points with the actions detailed above.

5. FINANCIAL PERFORMANCE

5.1 Financial Performance Report Month 8

The Chief Finance Officer (CFO) submitted a Report giving members an update on Month 8 monitoring figures. Month 8, 2024/25 was the first financial monitoring report that had been produced since the cyber-attack in November 2023.

The Financial Performance Report Month 8, attached at Appendix – 5.1.2 on the Agenda provided an update on spend, year to date any recurring and no-recurring cost pressure variances which have arisen in the first 8 months of the year, which were likely to have an impact on the year end outturn.

The Chief Officer indicated the Chief Finance Officer would provide a draft Budget to the next meeting of the IJB on 20 March 2025, and leading on from discussions held at the Development Sessions, a revised Budget would then be presented to the June Meeting.

The importance of developing a framework which would be backed up by a financial plan was emphasised, to support the IJB in making fully informed decisions. Stephanie Hulme, Azets, highlighted the importance of developing a Medium Term Financial Plan to highlight any gaps and to identify ways to reduce gaps. The Chief Officer would report back to the next meeting of the IJB Audit and Risk Committee with a timeline of when a framework budget setting timetable with clear outcomes would be made available.

Decision: It was agreed to note the content of the Report and the predicted end of year financial position of the IJB.

Action: It was agreed that the Chief Finance Officer would provide a draft Budget to the IJB Meeting on 20 March 2025.

It was agreed that the Chief Officer would Report back to the next Meeting of the Committee with a framework budget setting timetable and a timeline for producing a Medium Term Financial Plan.

The Chief Officer indicated that the Scheme of Integration would be presented to the IJB on 20 March 2025.



6. STRATEGIC GOVERNANCE

6.1 Executive Summary – IJB Performance Report

The Chief Officer submitted a Report which provided an update on performance for the month of December 2024 as well as an additional trend analysis for each of the indicators over the period 2018-2024. The Report highlighted that there were currently six MSG indicators:

- Emergency admissions
- Unscheduled hospital bed days
- A&E performance
- Delayed discharges
- End of life care
- The balance of care across institutional and community services

A description of the data which related to the indicators was included within the attached Appendix to the Report. The Report indicated that currently the Integrated Joint Board received a performance report which provided data on five of the six indicators, as data on indicator six was under development nationally.

The Chief Officer indicated that he was investigating why the performance figures detailed in the Appendix to the Report provided comparisons to Highland performance as opposed to other island Boards.

Decision: It was agreed to note the Report and Appendix.

Action: It was agreed that the Chief Officer would investigate why the performance figures detailed in the Appendix to the Report provided comparisons to Highland performance as opposed to other island Boards such as Orkney and Shetland and Report back to the Committee.

6.2 Executive Summary – Internal Audit Report

The Chief Officer submitted a Report which provided an update on the annual internal audit programme in order to provide the IJB Audit & Risk Committee with assurance that management actions agreed in previous internal audit reports had been implemented appropriately. The IJB had commissioned Azets to undertake the role of Internal Auditors for the financial year 2024-25.

The Report stated that in May 2024, Azets reviewed all open management actions and liaised with IJB staff to obtain an update on their implementation progress. Azets reassessed the actions raised by the previous internal auditors using the Azets risk gradings.

A comprehensive review of the audit and risk action tracker had been completed. Of the 25 outstanding actions, 18 were complete, 5 were partially complete and a further 2 were awaiting evidence pending completion. An overview of the actions was provided in the Report and a summary of all outstanding actions was provided in the Appendix to the Report.

Decision: It was agreed to note the Report and Appendix.

Action: It was agreed that the Chief Officer would amend the Management Update in relation to the Annual Delivery Plans at the section relating to Strategic Planning to provide clarity in relation to the processes involved.



6.3 Scheme of Integration – Update on Progress

The Chief Officer, IJB submitted a Report updating members on progress of the revised Scheme of Integration. The Western Isles Integration Scheme was submitted to Scottish Government and approved by Scottish Parliament on 21 September 2015. There is a requirement to review the scheme in line with the conditions set out in Section 44 of the Public Bodies (Joint Working) (Scotland) Act 2014.

A full review of the integration scheme has been undertaken with detailed consideration from both partner bodies. A revised Integration Scheme was considered by a special meeting of the Board on 18 April 2024, but the Board was unable to reach a decision on the revisions proposed at that time.

A new Scheme of Integration is now in draft and will be presented to the IJB at the March 2025 meeting. Scottish Government officials have been briefed (in line with legislation).

Decision: It was agreed by members to note the Report.

Action: The Chief Officer will present the draft Scheme of Integration to the IJB on 20 March 2025.

6.4 Internal Audit Assignment Plan – Cyber Security

The Chief Officer submitted a Report in relation to a proposed internal audit assignment on Cyber Security. In November 2023, Comhairle nan Eilean Siar was the victim of a significant cyber-attack. As well as significant disruption to all Comhairle services, the IJB had also experienced some impact as a result of the cyber-attack. This included an impact on the ability to access some data, in particular financial data which had significantly impacted on the IJB's ability to produce annual accounts and establish budgets.

The Report provided information on what would be included as part of the review and gave a timeline of activities. A draft report on the findings would be issued w/c 7 April 2025 and following responses from management, a final report would be issued week commencing 5 May 2025 and then presented to a future IJB Audit and Risk Committee.

Decision: The Committee agreed to note the content on the Report and the proposed timeline for the internal assignment.

Action: It was agreed that the Chief Officer circulate the Comhairle's Internal Audit Cyber Attack Response Report to the members of the IJB Audit and Risk Committee.

6.5 AOB

Annetta Smith sought clarification on the following points:

- When would the Corporate Risk Register next be presented to the IJB Audit and Risk Committee; and



- When would the Azets Report and Audit Scotland Report be presented to the IJB Audit and Risk Committee.

Action: The Chief Officer indicated that the Corporate Risk Register would be presented to the IJB on 20 March 2025

The Chief Officer confirmed that the Azets Report and Audit Scotland Report would be presented to the next meeting of the IJB Audit and Risk Committee which was scheduled for 3 June 2025.

7 EVALUATION

	YES	NO	COMMENTS
Were you satisfied with the content of the agenda?	X		
Was there sufficient time to review the papers between receipt and the meeting date?	X		Documents issued by deadline but some members reported difficulty reviewing documentation in Teams Channel.
Were the agenda items placed in the correct order/ prioritization?	X		
Was there sufficient time allocated to all agenda items?	X		
Were the Executive Summaries an accurate reflection of the detailed paper?	X		
Was there sufficient refreshment breaks?	X		
Are there any significant issues which should be escalated?		X	
Did you consider that the Board/ Committee discharged its duty in respect of: <ul style="list-style-type: none"> • Proper Scrutiny • Relevant questioning • Constructive challenging 	X		
Do you have any suggestions for improvement or additional comments about this meeting?			Comments should be made to Shona Hadwen.

9. DATE OF NEXT MEETING

The next meeting of the IJB Audit & Risk Committee will be held on Tuesday 3 June 2025 at 10:00am.