



CÙRAM IS SLÀINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD

AUDIT & RISK COMMITTEE

MINUTE OF MEETING
10 FEBRUARY 2026
HELD AT 10:00AM
VIA MICROSOFT TEAMS

Names in alphabetical order by surname

Voting Members Present:	
Naomi MacDonald	Non-Executive Director NHSWI / IJB Voting Member
Calum MacLean	Councillor, CnES / IJB Voting Member
Ian McCorquodale	Non-Executive Director/IJB Voting Member
George Murray	Councillor, CnES/ IJB Voting Member
Annetta Smith	Non-Executive Director, NHS WI/IJB Voting Member
Susan Thomson	Councillor, CnES/ IJB A&R (Committee Chair)

Non- Voting Members Present:	
Debbie Bozkurt	IJB Chief Finance Officer
Emma MacSween	Interim Chief Officer, IJB

In Attendance:	
Jamie Fraser	Senior Auditor, Azets
Claire Gardiner	Audit Director, Audit Scotland
Shona Hadwen	Principal Administrator, CnES
Stephanie Hume	Director, Risk Assurance, Azets
Michelle McPhail	Corporate Business Manager, NHS WI



1. WELCOME

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

2. APOLOGIES

Eoin MacNeil

Voluntary Action Barra

3. DECLARATION OF INTEREST

There were no declarations of interest.

Mrs. McPhail wished to formally note that Comhairle nan Eilean Siar had formally appointed Cllr. George Murray, IJB Voting Member to the Audit & Risk Committee as their third representative Member.

The Committee Chair thanked Mrs. McPhail for the update and welcomed Cllr. Murray to his first meeting.

4. PRESENTATION

Stephanie Humes delivered an awareness session to Members on the roles and responsibilities of Audit Committee members. The session covered: good practice principles for Audit and Assurance Committees; membership, independence, objectivity and understanding; required skills; role and scope; and communication and reporting.

Mrs. McPhail advised that the Audit Scotland and Scottish Government Audit Handbook is available within the IJB Members Induction folder on Teams and confirmed that a copy had been circulated to Members for ease of access.

Members queried the availability of the Committee Terms of Reference (ToR). Mrs. McPhail confirmed that these had been recently updated and approved by both the Committee and the Board.

Mrs. McPhail advised that Azets provide training sessions for the three Island NHS Board Non-Executive Directors on various subjects and the recordings could be made available to Members in the future.

Members reflected on key aspects of the presentation and, in particular, highlighted the reference to the appraisal of Integration Joint Board (IJB) Members. It was noted that while formal appraisal and evaluation processes are well established within NHS structures, comparable arrangements are not routinely in place within the Comhairle.



Mrs McPhail advised that the development of an appraisal approach for IJB Members would be incorporated into the overall induction framework, and this had been discussed with Mrs. MacSween to update the existing Induction Handbook (contained in the Teams Induction folder). This would ensure that expectations around roles, responsibilities, and performance are clearly set from the outset. She further explained that the process would include a structured and balanced assessment of individual contributions to the work of the IJB.

Mrs MacSween advised that both parent bodies have access to risk management training. She noted that she is engaging with Elected Members to explore their understanding of the IJB and the role of audit and risk within the joint body. Based on feedback and identified preferences, awareness-raising will be delivered either through informal discussions or more formal training sessions.

The Chair thanked Ms. Humes for her presentation and advised that Members requiring further training or awareness sessions should contact the Chair, Emma MacSween, or Annetta Smith.

Decision: Members formally noted the presentation as awareness/training

Action: No actions.

5. MINUTES

5.1 IJB Audit & Risk Committee Minute of 05 November 2025

Discussion: The Minute of the IJB Audit & Risk Committee meeting held on 05 November 2025 was approved as an accurate record of the discussion.

Decision: The Committee formally approved the minutes of 05 November 2025.

Action: No actions required.

5.2 Matters Arising

There were no matters arising.



5.3 Action Points as of 05.11.25

The Chair and Members reviewed each Action Point.

Meeting date and Minute Ref:	12.01.22 Risk Register – Report on proposal to dissolve the Clinical & Care Governance Committee
Action required:	<i>The information will be presented to the Committee in March 2026.</i>
Responsible Officer:	Chief Officer
Committee:	IJB A&RC
Timescale:	Mar'26
Progress / Update / Outcome:	Position 12.01.22: removal of C&CGC will be noted in the revised Integration Scheme and presentation of an annual report from both relevant parent bodies will be presented as assurance. 10.02.26 – UPDATE ~ review of the Scheme is under completion. The original action is Complete / Remove .
Status:	Presentation of the Scheme to be confirmed.
Open / Close:	Closed.

Meeting date and Minute Ref:	11.06.24 – Item 5.1.1 - Internal Audit
Action required:	<i>All audit recommendations to be transferred onto NHSWI audit recommendation tracker template.</i>
Responsible Officer:	Chief Officer
Committee:	IJB A&RC
Timescale:	Sept '25
Progress / Update / Outcome:	Update to be provided at meeting of the IJB A&R committee – Chief Officer
Status:	Due for consideration Feb '26 10.02.26 UPDATE ~ On the agenda, 10.02.26, item 6.2.1. Complete / Remove .
Open / Close:	Closed



Meeting date and Minute Ref:	11.06.24 – Item 5.1.1 - Internal Audit
Action required:	Conclude all outstanding audit recommendations by September 2024
Responsible Officer:	Chief Officer
Committee:	IJB A&RC
Timescale:	Sept '24
Progress / Update / Outcome:	Conclude all outstanding audit recommendations by Sept '24.
Status:	Due for Feb'26 10.02.26 – UPDATE ~ On the agenda, 10.02.26, item 6.2.1 Concluding all outstanding audit recommendations is being addressed in conjunction with Interim Chief Officer, Internal Audit and the Chief Finance Officer. This action is complete in part and proposed that the action is removed as greater detailed reviews will be undertaken ahead of each A&RC meeting. Complete / Remove.
Open / Close:	Closed.

Meeting date and Minute Ref:	04.09.24 – Item 7.3 – Annual Self-Assessment Audit & Risk Committee
Action required:	Self-assessment to be issued to A&RC Members for completion
Responsible Officer:	Corporate Business Manager
Committee:	IJB A&RC
Timescale:	Nov'24
Progress / Update / Outcome:	10.02.26 – UPDATE – The Interim Chief Officer advised that as part of scheduling the workplan, the Committee will undertake a self-assessment later in the year, linked to Members' training and appraisal. Schedule for September to November 2026 and undertaken by the appointed Chief Officer, IJB.
Status:	Presentation to the IJB A&RC Feb'26
Open / Close:	To be discussed with Interim Chief Officer. Open



Meeting date and Minute Ref:	05.11.25 – Item 5.1.1 – Demographic Report
Action required:	Present the updated report to the IJB
Responsible Officer:	Debbie Bozkurt
Committee:	IJB
Timescale:	Future IJB no date specified
Progress / Update / Outcome:	10.02.26 – UPDATE ~ Ms. Bozkurt advised that the report is an NHS document and may not be appropriate for the IJB as it is not routinely considered by the Comhairle. She noted that CnES holds its own demographic information. Complete / Remove.
Status:	After consideration Remove the action.
Open / Close:	Closed.

Meeting date and Minute Ref:	05.11.25 – Item 5.2.3 – Appointment of Internal Auditors
Action required:	Update for the next meeting.
Responsible Officer:	Chief Finance Officer
Committee:	IJB A&RC
Timescale:	Feb'26
Progress / Update / Outcome:	Update will be provided verbally at the 10.02.26 10.02.26 – UPDATE ~ Ms. Bozkurt advised that she is meeting with the new Chief Internal Auditor of CnES to discuss and will report back
Status:	Report position in June '26
Open / Close:	Open.

Meeting date and Minute Ref:	05.11.25 – Item 5.2.4 Internal Audit Plan
Action required:	Further consideration as to the required audits for 25/26
Responsible Officer:	Interim Chief Officer, IJB Chair and Internal Auditor Azets
Committee:	IJB A&RC
Timescale:	Feb'26
Progress / Update / Outcome:	Colleagues have met to review proposed areas of internal audit to be undertaken and completed before the end of March 2026 – Update at A&RC 10.02.26 10.02.26 – UPDATE ~ On the agenda 10.02.26 item 6.2.2 Complete / Remove.
Status:	Further action may arise from the discussion.
Open / Close:	Closed.



Meeting date and Minute Ref:	05.11.25 – Item 6.1 Strategic Risk Register
Action required:	Review of the register to be undertaken by the incoming Chief Officer
Responsible Officer:	Incoming Chief Officer
Committee:	IJB A&RC
Timescale:	Feb '26
Progress / Update / Outcome:	Emma MacSween was appointed as Interim Chief Officer and present to Committee in Feb'26 10.02.26 – UPDATE ~ The risks will be reviewed against the revised Risk Management and Audit Flow report as noted on the 10.02.26 agenda item 7.1. Further update at the next meeting.
Status:	Feb'26
Open / Close:	Open.

Meeting date and Minute Ref:	05.11.25 – Azets presentation on Roles & Responsibilities
Action required:	Raising awareness with IJB A&RC Members on their responsibilities
Responsible Officer:	Internal Audit – Azets Stephanie Humes
Committee:	IJB A&RC
Timescale:	Feb '26
Progress / Update / Outcome:	PowerPoint presentation Feb' 26 10.02.26 – UPDATE ~ on the agenda for 10.02.26 – item 4. Complete / Remove
Status:	
Open / Close:	Closed.

Decision: It **was agreed to note the updates provided.**

Action: Updates from each Action will be reflected in future Action Point reporting.



6. AUDIT & FINANCIAL GOVERNANCE

6.1 Financial Governance

6.1.1 Financial Monitoring Report Q3 (Oct-Dec'25)

6.1.1.1 Appendix 1 – Narrative Report

Issue: The Committee was asked to note for awareness the report as presented by Debbie Bokzurt, Chief Finance Officer, IJB.

Discussion: Ms. Bozkurt drew colleagues' attention to the report, advising that as of 31 December 2025 the IJB is reporting an in-year overspend of £2.901m, with a projected year-end overspend of £3.676m excluding reserves. It was noted that a projected break-even position can be achieved, **however this is dependent on the full utilisation of reserves** and the ongoing inability to recruit to vacant posts.

In presenting the report, Ms Bozkurt highlighted the following key areas:

- **Demographic Change:** Over the past 18 years there has been a decline in the young working-age population, particularly women aged 22–44, alongside an approximate 30% increase in the over-65 population. The estimated additional cost to NHS and Social Care services attributable to this demographic shift between 2011–2024 is in the region of £12m.
- **2C GP Practices:** The GP practices directly managed by the Health Board have reduced their overspend by approximately 50%, following transition to Health Board management. This has been supported by efficiency measures, including prescribing reviews.
- **Delayed Discharge:** The impact of delayed discharge is estimated at a £3m notional cost, with an associated cash cost of £1m.

Cllr. Murray welcomed the forthcoming introduction of the MRI scanner and enquired about its potential impact on travel costs. Ms Bozkurt advised that it is anticipated this will deliver savings of approximately £750,000 within the patient travel budget.

Cllr. George Murray left the meeting at 10:49

Members reviewed the report and raised a number of points:

Demographic Trends and Migration

Members noted increasing concern about demographic trends, particularly relating to a growing ageing population and a decline in birth rates.

It was highlighted that the latest figures (early 2026) show the situation has become more concerning.



Cllr Calum MacLean raised questions regarding migration patterns with Ms. Bozkurt responding:

- The age profile of inward migration (e.g. whether people move to the islands post-retirement or with families). Ms. Bozkurt noted the available evidence suggests inward migration is largely older individuals or families, though detailed data is limited.
- The timing and demographics of outward migration, including whether people leave after school age or later in life. Historically, a significant proportion (approx. 46–48%) of young people leave the islands for further education

Ms. Bozkurt advised that a 2007 Council-commissioned report (Howell & Atkins) contains relevant analysis and may still provide useful insights.

GP Practices and Audit Update

Ms. Bozkurt provided clarification on GP practice arrangements, noting that there are 9 GP practices:

- 7 independent practices
- 2 NHS-run practices (referred to as “2C”), taken over due to sustainability issues

It was noted that of the two NHS-run practices the NHS Board inherited significant staffing shortages and operational challenges. An internal consultant-style audit was undertaken to assess performance and identify improvements. The progress includes:

- One practice now almost fully staffed
- The second still has some vacancies
- The financial overspend has been nearly halved, with further reduction expected

Prescribing and Medicines Management

Cllr MacLean raised concerns regarding the lack of regular medication reviews for some patients, and he indicated that it has been reported that unused medications is being wasted.

Emma MacSween responded advising that a recent programme of pharmacy-led medication reviews (Dec–Feb) has been delivered. Feedback from GP practices has been very positive noting that the programme is helping to address backlogs and improve prescribing practices.



Debbie Bozkurt added that the NHS can only advise but not control prescribing in independent GP practices. Prescribing budgets were increased by approximately £500k to account for the volume increases and an increase in more expensive treatments for serious conditions. The current budget position is break-even, compared to a £1m overspend last year.

It was noted that future pressures are expected from weight loss medications. Any cost savings from these treatments are likely to be long-term (20–30 years) rather than immediate. No additional funding has been provided by the Scottish Government specifically for this pressure

Annetta Smith highlighted that prescribing overspends are common nationally and that NHS Western Isles is performing relatively well compared to other IJBs. Ongoing work on medicines reconciliation and review is improving performance.

Workforce, Recruitment and Delayed Discharge

Emma MacSween confirmed that a forthcoming report on delayed discharge will also cover recruitment challenges, impact of immigration policies and efforts undertaken to recruit and retain staff in rural/island settings. This includes:

- Work on international recruitment and resettlement
- Access to Scottish Government funding (£500k nationally) to support recruitment
- A local bid in progress to secure support for up to three workers

In summarising the issues:

- noted that Demographic pressures are intensifying, with migration patterns requiring further analysis.
- Progress has been made in stabilising NHS-run GP practices and reducing financial pressures.
- Medication review activity has increased and is yielding positive results.
- Prescribing costs remain a significant pressure, despite improved financial control.
- Workforce recruitment and retention remain critical challenges, with ongoing mitigation efforts.

The Chair thanked Members for their detailed review of the report and expressed her appreciation to Ms. Bozkurt for the report.

Decision: The Audit & Risk Committee formally noted the report.
Action: No actions.



6.2 Internal Auditors

6.2.1 Azets Internal Audit Report – Management Actions Follow-Up Q4 2025/26

6.2.2 Audit Plan 2025/26

Issue: Members were asked to consider the recommendation from the report presented by Stephanie Hume, Director, Azets.

Discussion: Ms. Humes presented the report on outstanding internal actions. Although the formal review had not previously taken place, meetings were held with Emma MacSween and Michelle McPhail in December to review each outstanding action, with updated information received on all actions by February 2026.

It was noted that the tracker is now in a strong position, with clear understanding across all parties regarding what actions remain outstanding and the associated delivery timescales. A total of 34 actions were recorded on the tracker, of which three were closed immediately.

Of the remaining 31 actions, it was recommended that the Committee prioritise those with higher grading and those that are older, as this present greater risk. Each action has been assigned a status of complete, partially complete, or incomplete.

Internal Audit noted increased confidence in the management of audit recommendations and provided assurance that the revised timeframes will be met.

Members thanked Ms. Humes for the update and welcomed the level of work undertaken to date to address this long-standing issue.

Decision: **The Committee formally noted the report**

Action: **No actions**



7. PERFORMANCE

7.1 Risk Management and Audit Flow

7.1.1 Appendix 1 – Narrative Report

Issue: The Committee was asked to note the report and take a decision, presented by Emma MacSween, Interim Chief Officer, IJB.

Discussion: In response to the actions outlined in Ms. Humes update on risk, it was acknowledged that, while the discussion revisited earlier points, this was intended to provide clarity on the flow of risk management information across partner bodies and the Integration Joint Board (IJB).

Ms. MacSween explained that the Chief Officer holds a unique cross-organisational role, and therefore the aim has been to design a structure that aligns with existing operational and strategic leadership arrangements, avoiding the creation of a separate or overly complex process for the IJB.

Referring to the appendix and proposed risk strategy, it was noted that the processes of the parent bodies have been integrated with those of the IJB. The Integrated Corporate Management Team will act as the central point for operational oversight, with escalation routes in place to strategic groups for consideration of strategic risks. Information flow is intended to be two-way, ensuring appropriate feedback loops across all levels and supporting alignment with risk appetite and informed decision-making.

In terms of timescales, it was noted that an update will be provided in March. This period will allow for the revision of the risk strategy and development of supporting documentation for all risks, addressing previous gaps where the strategic risk register lacked underpinning detail.

Priority will be given to key strategic risks, particularly those relating to finance and governance in the context of public sector reform and sub-national planning. While all elements will not be complete by March, it was confirmed that an incremental approach will be taken, demonstrating clear progress.

It was further noted that this work will support the transition to a permanent Chief Officer, ensuring a solid foundation is in place. Ongoing engagement will take place with relevant colleagues to agree risk priorities and maintain transparency in decision-making and risk appetite.

Finally, it was emphasised that the IJB must adopt the lowest risk threshold across partner organisations, reflecting its role within the partnership, and cannot override the risk appetite of parent bodies in relation to service provision.



Members considered the update and the reports presented, which enabled them to understand the need to have one correlating flow chart of risk information across the partnership but recognising that the level of risk apportioned by a parent body cannot be overridden. The formal process of approving the revised Strategy and appendices will be for the Board.

Decision: The Committee formally noted the report.

Action: No actions.

8. AOB

8.1 – Dentistry in the Uists ~ The Chair raised the point of Dentistry in the Uists. It was noted that this is an operational issue for the NHS rather than a strategic issue for the IJB. However, Mrs. MacSween provided an update noting that she has been working closely with service to support staff and interim recruitment actions are in place to seek locum dentists while the recruitment to the permanent posts continues.



9. EVALUATION

	YES	NO	COMMENTS
Were you satisfied with the content of the agenda?	✓		
Was there sufficient time to review the papers between receipt and the meeting date?	✓		
Were the agenda items placed in the correct order/ prioritization?	✓		
Was there sufficient time allocated to all agenda items?	✓		
Were the Executive Summaries an accurate reflection of the detailed paper?	✓		
Was there sufficient refreshment breaks?		✓	No break taken
Are there any significant issues which should be escalated?		✓	
Did you consider that the Board/ Committee discharged its duty in respect of: Proper Scrutiny Relevant questioning Constructive challenging	✓ ✓ ✓		
Do you have any suggestions for improvement or additional comments about this meeting?			Comments should be made to Michelle McPhail

10. DATE OF NEXT MEETING

The next meeting of the IJB Audit & Risk Committee will be held on 04 March 2026



The Chair thanked colleagues for their scrutiny and input into the discussion and brought the meeting to a close at 11:28am.