

**IJB AUDIT COMMITTEE  
17 SEPTEMBER 2018****SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD  
AUDIT COMMITTEE ANNUAL REPORT 2017/18****Aim**

- 1.1 The purpose of this report is to provide Members with the inaugural IJB Audit Committee Annual Report 2017/18 which incorporates its annual self-assessment using the CIPFA Audit Committees Guidance.

**Background**

- 2.1 It is important that the IJB's Audit Committee fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body as a foundation for sound corporate governance for the Scottish Borders Health and Social Care Integration Joint Board.
- 2.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) issued an updated guidance note Audit Committees Practical Guidance for Local Authorities and Police 2013 Edition (hereinafter referred to as CIPFA Audit Committees Guidance). It incorporates CIPFA's 2013 Position Statement: Audit Committees in Local Authorities and Police which sets out CIPFA's view of the role and functions of an Audit Committee. The CIPFA Audit Committees Guidance includes the production of an annual report on the performance of the Audit Committee against its remit for submission to the IJB.

**Summary**

- 3.1 The IJB Audit Committee for the first time carried out self-assessments of Compliance with the Good Practice Principles Checklist and Evaluation of Effectiveness Toolkit from the CIPFA Audit Committees Guidance during an Informal Session held on 25 June 2018 facilitated by the IJB's Chief Internal Auditor. The inaugural IJB Audit Committee Annual Report 2017/18 is appended to this report as Appendix 1 for consideration to adopt this best practice. The self-assessments are appended to this report as Appendix 2 (Good Practice Principles) and Appendix 3 (Effectiveness) for consideration.
- 3.2 The outcome of the self-assessments was a high degree of performance against the good practice principles and a medium degree of effectiveness; the latter in recognition of the change in membership during 2017 and the early stages of health and social care integration. Improvements have been identified by the Committee.
- 3.3 The IJB Audit Committee Annual Report 2017/18 is designed both to provide assurance to the IJB's full Board and to provide some actions for the Committee to improve its effectiveness.

## Recommendation

The Scottish Borders Health & Social Care Integration Joint Board's Audit Committee is asked to:

- (a) Approve the IJB Audit Committee Annual Report 2017/18 (Appendix 1) which incorporates its self-assessments (Appendices 2 and 3) using the CIPFA Audit Committees Guidance; and
- (b) Agree that the IJB Audit Committee Annual Report 2017/18 should be presented to the IJB.

<b>Policy/Strategy Implications</b>	Good governance will enable the IJB to pursue its vision effectively as well as underpinning that vision with mechanisms for control and management of risk.
<b>Consultation</b>	This report relates to Members of the IJB Audit Committee.
<b>Risk Assessment</b>	There is a risk that the IJB Audit Committee does not fully comply with best practice guidance thus limiting its effectiveness as a scrutiny body as a foundation for sound corporate governance. The completion of the annual self-assessment and identification and implementation of improvement actions as evidenced through this Annual Report will mitigate this risk.
<b>Compliance with requirements on Equality and Diversity</b>	It is anticipated that there are no adverse impact due to race, disability, gender, age, sexual orientation or religion/belief arising from the proposals in this report.
<b>Resource/Staffing Implications</b>	There are no direct financial implications arising from the proposals in this report.

### Approved by

Name	Designation
Rob McCulloch-Graham	Chief Officer Health and Social Care Integration

### Author(s)

Name	Designation
Jill Stacey	Chief Internal Auditor, Scottish Borders Health and Social Care Integration Joint Board (Scottish Borders Council's Chief Officer Audit & Risk)