

## APPENDIX 2

### SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE TERMS OF REFERENCE

#### Constitution

The IJB shall appoint the Committee. The Committee will consist of at least four voting members of the IJB, excluding professional advisors, and one additional member from an external source. The Committee should agree the professional advisors it requires on a regular and ad hoc basis. The Committee is required to review its terms of reference on an annual basis.

The Committee will meet at least twice per annum. The Committee will be supported and serviced by the IJB's Chief Officer, Chief Financial Officer, Chief Internal Auditor and Secretary. The Audit Committee should report to the IJB.

#### Chair

The Chair of the Committee will be a voting member nominated by the IJB, noting that the Chair of the IJB cannot also chair the Audit Committee. The Chair of the Committee will rotate at the same time as the rotation of the Chair of the IJB and will be a voting member from the other partner to that of the Chair of the IJB.

#### Quorum

Three members of the Committee will constitute a quorum.

#### Functions Referred

The following functions of the IJB shall stand referred to the Audit Committee:

1. Assess the adequacy and effectiveness of the IJB's internal controls and corporate governance arrangements against the good governance framework and consider the annual governance reports and assurances to ensure that the highest standards of probity and public accountability are demonstrated;
2. Assess the adequacy and effectiveness of the IJB's risk management arrangements and consider the assurances on compliance with an appropriate risk management strategy within annual governance reports;
3. Review and approve the Internal Audit Annual Plan on behalf of the IJB, receive reports and oversee and review progress on actions taken on audit recommendations and report to the IJB on these as appropriate;
4. Consider the External Audit Annual Plan on behalf of the IJB, receive reports and consider matters arising from these and management actions identified in response before submission to the IJB;
5. Review annual financial accounts and related matters before submission to and approval by the IJB;
6. Promote the highest standards of conduct and professional behaviour by IJB members in line with The Ethical Standards and Public Life etc (Scotland) Act 2000;
7. Assess the adequacy and effectiveness of the IJB's corporate governance arrangements that underpin the delivery of best value services and consider the assurances on value for money service delivery for those delegated functions within annual governance reports; and
8. Investigate any activity within its terms of reference, and in doing so, seek any information it requires.