

IJB AUDIT COMMITTEE
5 JUNE 2019



**AUDIT SCOTLAND REPORT MARCH 2018 – AUDITING BEST VALUE –
 INTEGRATION JOINT BOARDS**

Aim

- 1.1 The purpose of this report is to bring to the attention of Members of the IJB Audit Committee the Audit Scotland Report on Auditing Best Value for IJBs, which lays out guidance to assist auditors with assessing best value within IJBs and therefore worth this committee being sighted on such guidance.

Background

- 2.1 This Audit Scotland guidance note was published in March 2018 and aims to assist auditors assessing best value within integration joint boards. The IJB should secure best value similar to other public sector bodies including health and central government. This publication can be viewed at:

<http://www.dg-change.org.uk/wp-content/uploads/2018/09/Agenda-Item-10-Appendix-1-Audit-Scotland-Report-Guidance-on-Best-Value.pdf>

Key messages

- 2.2 The guidance note lays out the expectations that IJBs demonstrate achievement of best value within documents such as the strategic plan and the performance reports. It further notes that Auditors should assess best value reviews of parent bodies and whether this supports the delivery of best value from the IJB. Finally an appendix of Audit prompts are set out as follows:
1. Who do you consider to be accountable for securing Best Value in the IJB?
 2. How do you receive assurance that the services supporting the delivery of the strategic plan are securing Best Value?
 3. Do you consider there to be sufficient buy-in to the IJB's longer term vision from partner officers and members?
 4. How is value for money demonstrated in the decisions made by the IJB?
 5. Do you consider there to be a culture of continuous improvement?
 6. Have there been any service reviews undertaken since establishment – have improvements been identified? Is there any evidence of improvements in services and/or reductions in pressures as a result of joint working?
 7. Have identified improvement actions been prioritised in terms of those likely to have the greatest impact?
 8. What steps are taken to ensure that quality of care and service provided is not compromised as a result of costs saving measures?
 9. Is performance information reported to the board of sufficient detail to enable value for money to be assessed?
 10. How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable?

Summary

3.1 The key questions above provide a helpful prompt and framework for the IJB Audit Committee to reflect on how effective Scottish Borders IJB is delivering against best value approaches. In order to explore this further, it is proposed to extend a future meeting of the IJB Audit Committee to allow for more detailed consideration of the above questions within the context of the IJB.

Recommendation

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

- (a) Consider the publication of the report from Audit Scotland; and
- (b) Agree to a future extended IJB Audit Committee to review the key points in the report within the context of Scottish Borders IJB.

Policy/Strategy Implications	The framework focuses on supporting the implementation of the Public Bodies (Joint Working) (Scotland) Act 2014.
Consultation	The Audit Scotland Report on Auditing Best Value for IJBs lays out guidance to assist auditors with assessing best value within IJBs and therefore worth the IJB Audit Committee being sighted on such guidance.
Risk Assessment	There are no risks and mitigations implications arising from this report.
Compliance with requirements on Equality and Diversity	There are no equalities and diversities implications arising from this report.
Resource/Staffing Implications	There are no resource implications arising from this report.

Approved by

Name	Designation
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Author(s)

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