

Scottish Borders Health & Social Care Integration Joint Board



Meeting Date: 19 August 2020

Report By:	Cllr Tom Weatherston, Chair of IJB Audit Committee
Contact:	Jill Stacey, IJB Chief Internal Auditor (SBC Chief Officer Audit & Risk)
Telephone:	01835 825036

INTEGRATION JOINT BOARD AUDIT COMMITTEE ANNUAL REPORT 2019/20

Purpose of Report:	To provide Members with the IJB Audit Committee Annual Report 2019/20 that sets out how the IJB Audit Committee has fulfilled its remit and provides assurances to the Board.
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Recommendations:	<p>The Health & Social Care Integration Joint Board is asked to:</p> <ol style="list-style-type: none"> a) <u>Consider</u> the IJB Audit Committee Annual Report 2019/20 (Appendix 1) on the performance in relation to its Terms of Reference and the effectiveness of the Committee in meeting its purpose and the assurances therein b) <u>Note</u> the change in Membership of the IJB Audit Committee in recent months as stated in paragraph 2.4.
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Personnel:	This report relates to Members of the IJB Audit Committee.
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Carers:	There is no direct impact on carers arising from the contents of this report.
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Equalities:	There are no direct equalities and diversities implications arising from the contents of this report.
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Financial:	There are no direct financial implications arising from the contents of this report.
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Legal:	The IJB is expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities. The IJB Audit Committee fulfilling its terms of reference is one of the key components of good governance which will enable the IJB to pursue its vision effectively with mechanisms for control and management of risk in the achievement of the objectives of Integration.
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Risk Implications:	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.
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1 BACKGROUND

- 1.1 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.
- 1.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) issued an updated guidance note Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition (hereinafter referred to as CIPFA Audit Committees Guidance) which is deemed appropriate for the IJB under the legislative framework for integration authorities. The CIPFA Audit Committees Guidance sets out CIPFA's view of the role and functions of an Audit Committee (Position Statement), includes a self-assessment checklist and an effectiveness toolkit, and recommends as best practice the production of an annual report on the performance of the Audit Committee against its remit for submission to the full Board.

2 SUMMARY

- 2.1 The IJB Audit Committee 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 9 March 2020 facilitated by the IJB's Chief Internal Auditor. The Annual Report 2019/20, along with the self-assessments, was considered by the Members of the IJB Audit Committee and agreed at its meeting on 8 June 2020.
- 2.2 The outcome of the self-assessments was a high degree of performance against the good practice principles and a medium, but improving, degree of effectiveness. Further improvement has been identified by the Committee.
- 2.3 The IJB Audit Committee Annual Report 2019/20 (Appendix 1) is designed both to provide assurance to the IJB's full Board on the effectiveness of the Committee in meeting its purpose and to provide some actions for the Committee to improve its effectiveness.
- 2.4 Changes in Membership of the IJB Audit Committee were made since then in accordance with the IJB Standing Orders para 25.1 Urgent Decisions by the IJB Chief Officer in consultation with the Chair and Vice Chair of IJB. Mrs K Hamilton has been appointed as Chair of the IJB Audit Committee, in accordance with the rotation arrangements as stated within its Terms of Reference; and Mrs S Lam has been appointed as a Member of IJB Audit Committee in place of Mr M Dickson.