

Ref	Category	Audit	Commentary
1.	Assurance	Internal Control, Governance and Risk Management	<p>Assess the SBIJB's corporate governance and risk management arrangements in place to deliver services to meet the needs of service users and the strategic priorities for health and social care integration set out in the revised Strategic Plan. Test a sample of the key elements in the SBIJB Local Code of Corporate Governance (updated and approved by SBIJB 17 September 2018 on recommendation by the SBIJB Audit Committee 25 June 2018) as an integrated toolkit to determine whether these are operating effectively.</p> <p>Review elements of the Scheme of Integration and associated governance arrangements to assess the provision of resources support from partners to inform the refresh of the Scheme of Integration.</p> <p>Prepare an annual assurance report for SBIJB Management and SBIJB Audit Committee that includes the statutory internal audit opinion on the adequacy of the SBIJB's arrangements for risk management, governance and internal control for delegated resources. Used to inform SBIJB's Annual Governance Statement.</p>
2.	Assurance	Financial Governance, including key Internal Financial Controls	<p>Assess the SBIJB's processes in place to ensure appropriate accountability for financial management of financial resources delegated to the partnership to deliver efficient and effective services, including progress in achieving efficiencies and transformation, and to meet the priorities for health and social care integration set out in the Strategic Plan.</p>
3.	Assurance	Contracts and Commissioning (deferred from 2020/21)	<p>Assess the SBIJB's corporate governance arrangements in place to redesign service delivery to meet the needs of service users and align with Strategic Plan priorities, with a focus on contracts and commissioning arrangements to inform strategies and plans.</p>
4.	Other	Recommendations Follow Up Review	<p>Follow-up progress by Management with implementation of Audit Actions by the agreed date relating to areas of improvement recommended in 2020/21 audit assurance work and check on the adequacy of new internal controls.</p>
5.	Other	Partners' assurance	<p>Review assurance from partners' Internal Audit providers, i.e. Grant Thornton for NHS Borders and in-house team for Scottish Borders Council, through their work undertaken that is relevant to health and social care integration.</p>
6.	Other	Administration of Audit Scotland Reports	<p>Monitor publication of Audit Scotland and other national reports and co-ordinate submission by Management of relevant national reports to the SBIJB Audit Committee / Board that give rise to introducing best practice arrangements or lessons learned from other organisations to enable Management to evidence improvements in health and social care integration practices on a continuous basis.</p>
7.	Other	Audit Committee Self-Assessment	<p>Provide assistance to the Chair in undertaking a self-assessment of the SBIJB Audit Committee against the CIPFA best practice guidance.</p>
8.	Other	Attendance at Boards / Committees	<p>Attend IJB meetings and other relevant forums to observe planning, approval, monitoring and review activity of business and performance. Prepare for and attend SBIJB Audit Committee meetings.</p>
9.	Other	Audit Planning for 2022/23	<p>Renew risk assessment, develop and consult on proposed coverage within the SBIJB Internal Audit Annual Plan 2022/23.</p>