

*Scottish Borders Health & Social Care  
Integration Joint Board*



Meeting Date: 28 July 2021

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<b>SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD AUDIT COMMITTEE ANNUAL REPORT 2020/21</b>	
<b>Purpose of Report:</b>	To provide Members with the IJB Audit Committee Annual Report 2020/21 that sets out how the IJB Audit Committee has fulfilled its remit and provides assurances to the Board.
<b>Recommendations:</b>	The Scottish Borders Health & Social Care Integration Joint Board is asked to: a) <b>Approve</b> the IJB Audit Committee Annual Report 2020/21 (Appendix 1) which sets out the performance in relation to its Terms of Reference and the effectiveness of the Committee in meeting its purpose and the assurances therein.
<b>Personnel:</b>	This report relates to Members of the IJB Audit Committee.
<b>Carers:</b>	There is no direct impact on carers arising from the contents of this report.
<b>Equalities:</b>	There are no direct equalities and diversities implications arising from the contents of this report.
<b>Financial:</b>	There are no direct financial implications arising from the contents of this report.
<b>Legal:</b>	<p>The Scottish Borders Health and Social Care Integration Joint Board, established as a separate legal entity as required by the Public Bodies (Joint Working) (Scotland) Act 2014, is responsible for the strategic planning and commissioning of a wide range of integrated health and social care services across the Scottish Borders partnership area, based on resources which have been delegated to it by the partners, Scottish Borders Council and NHS Borders.</p> <p>The SBIJB is therefore expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities to ensure the achievement of the objectives of Integration. The IJB Audit Committee fulfilling its terms of reference is one of the key components of good governance and is critical to the capacity of the SBIJB to function effectively.</p>
<b>Risk Implications:</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.
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## 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. It incorporates 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.

## 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 8 March 2021 facilitated by the IJB's Chief Internal Auditor. The Annual Report 2020/21, along with the self-assessments, was considered by the Members of the IJB Audit Committee and agreed at its meeting on 14 June 2021.
- 2.2 The outcome of the self-assessments was a high degree of performance against the good practice principles and a medium degree of effectiveness. Further areas of improvement have been identified by the Committee.
- 2.3 The IJB Audit Committee Annual Report 2020/21 is designed both to provide assurance to the IJB's full Board on the effectiveness of the IJB Audit Committee in meeting its purpose and to provide some actions for the IJB Audit Committee to improve its effectiveness.