

*Scottish Borders Health & Social Care  
Integration Joint Board Audit Committee*



Meeting Date: 20 June 2022

<b>Report By:</b>	Jill Stacey, SBIJB Chief Internal Auditor
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<b>SCOTTISH BORDERS HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2021/22</b>	
<b>Purpose of Report:</b>	To present the Internal Audit Annual Assurance Report for the year to 31 March 2021 for the Scottish Borders Health and Social Care Integration Joint Board (SBIJB), which includes the Chief Internal Auditor's independent assurance opinion on the adequacy of the arrangements for governance, risk management and internal control by the SBIJB of the delegated resources.
<b>Recommendations:</b>	The Health & Social Care Integration Joint Board Audit Committee is asked to: <ul style="list-style-type: none"> <li>a) <b>Consider</b> the Internal Audit Annual Assurance Report 2021/22 for the Scottish Borders Health and Social Care Integration Joint Board (Appendix 1), which sets out the findings and conclusions arising from all Internal Audit work carried out during the year to 31 March 2022, consider the assurances therein, and provide any comments thereon; and</li> <li>b) <b>Consider</b> the list of Internal Audit reports by Partners' Internal Auditors presented to their respective Audit Committees that are relevant to SBIJB for assurance purposes (Appendix 2), and note that the SBIJB Chief Internal Auditor has taken account of these assurances to provide the statutory Internal Audit assurance to the SBIJB.</li> </ul>
<b>Personnel:</b>	<p>The Internal Audit service to SBIJB is provided by Scottish Borders Council's Internal Audit team. The staff who performed the SBIJB Internal Audit work hold relevant professional qualifications and have the necessary experience, knowledge, skills and competencies (such as the Code of Ethics set out in the PSIAS).</p> <p>The SBIJB Internal Audit Annual Plan 2021/22, approved by the IJB Audit Committee on 8 March 2021, allocated 45 days to support the delivery of the Plan. The SBIJB Chief Internal Auditor provided an update to the SBIJB Audit Committee on 9 December 2021 on the progress being made on delivery of the 2021/22 Plan.</p>
<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>	As stated in paragraph 1.1
<b>Risk Implications:</b>	<p>The PSIAS require Internal Audit to evaluate the effectiveness of the SBIJB's Risk Management arrangements and contribute to improvements in the process.</p> <p>Internal Audit provides assurance to SBIJB Management, Audit Committee and the Board on the adequacy and effectiveness of internal controls and governance within the SBIJB, including risk management, and to highlight good practice and recommend improvements.</p> <p>It is anticipated that improvements in the management and mitigation of risks will arise as a direct result of SBIJB Management implementing the Internal Audit recommendations.</p> <p>In addition to its own governance arrangements, the SBIJB places reliance on the governance arrangements adopted by NHS Borders and Scottish Borders Council, the partners.</p>

## 1 Background

- 1.1 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.
- 1.2 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 establishment of robust Risk Management and Audit arrangements is one of the key components of good governance and will be critical to the capacity of the SBIJB to function effectively.
- 1.3 The Public Sector Internal Audit Standards (PSIAS) require the SBIJB's Chief Internal Auditor to prepare an annual report that incorporates the opinion on the adequacy and effectiveness of Scottish Borders Health and Social Care Integration Joint Board's framework of governance, risk management and control, a summary of the work that supports the opinion, and a statement on conformance with the PSIAS.

## **2 Internal Audit Annual Assurance Report 2021/22**

- 2.1 The Internal Audit Annual Assurance Report 2021/22 for the Scottish Borders Health and Social Care Integration Joint Board (Appendix 1) includes the SBIJB Chief Internal Auditor's independent and objective opinion regarding the adequacy and effectiveness of governance, risk management and internal controls within the SBIJB to fulfil the statutory role of Internal Audit. To ensure the annual reporting requirements of the Public Sector Internal Audit Standards (PSIAS) are met, the Report also includes a summary of the Internal Audit activity during the year that supports the opinion, and summarises the outcome of the self-assessment of the Internal Audit service against the PSIAS.
- 2.2 The Report provides assurances in relation to the SBIJB's corporate governance framework, that is a key component in underpinning the delivery of the SBIJB's strategic priorities. The Internal Audit opinion, findings and recommendations within the Internal Audit Annual Assurance Report 2021/22 for the Scottish Borders Health and Social Care Integration Joint Board have been used to inform the SBIJB Chief Officer's Annual Governance Statement 2021/22.
- 2.3 In addition to its own governance arrangements, the SBIJB places reliance on the governance arrangements adopted by NHS Borders and Scottish Borders Council, the Partners. This includes the existing mechanisms embedded within both NHS Borders and Scottish Borders Council for provision of Internal Audit assurances to their respective Audit Committees.
- 2.4 The Appendix 2 to this report provides the list of Internal Audit reports by Partners' Internal Auditors presented to their respective Audit Committees that are relevant to SBIJB for assurance purposes with a summary of assurances contained therein. The SBIJB Chief Internal Auditor has taken account of these assurances from Partners' Internal Auditors to provide assurance to the SBIJB.