

**Scottish Borders Health and Social Care Partnership  
Integration Joint Board  
Audit Committee**

20 March 2023



Scottish Borders  
**Health and Social Care**  
PARTNERSHIP

**EXTERNAL AUDIT PLAN**

Report by Hazel Robertson, Chief Finance Officer

**1. PURPOSE AND SUMMARY**

- 1..1. To seek approval for the external audit plan for 2022/23:
  - an audit of the 2022/23 annual accounts to support our opinions on the financial statements
  - work to support our opinions on the other statutory information published within the annual accounts including the Management Commentary, the Governance Statement, and the Remuneration Report
  - consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
  - consideration of Best Value arrangements

**2. RECOMMENDATIONS**

- **The Scottish Borders Health and Social Care Integration Joint Board (IJB) Audit Committee is asked to:-**
  - a) Approve the External Audit Plan.

**3. ALIGNMENT TO STRATEGIC OBJECTIVES AND WAYS OF WORKING**

- It is expected that the proposal will impact on the Health and Social Care Strategic Framework Objectives and Ways of Working below:

Alignment to our strategic objectives					
Rising to the workforce challenge	Improving access	Focusing on early intervention and prevention	Supporting unpaid carers	Improving our effectiveness and thinking differently to meet need with less	Reducing poverty and inequalities
				x	

Alignment to our ways of working					
People at the heart of everything we do	Good agile teamwork and ways of working – Team Borders approach	Delivering quality, sustainable, seamless services	Dignity and respect	Care and compassion	Inclusive co-productive and fair with openness, honesty and responsibility

	x	x			
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#### 4. INTEGRATION JOINT BOARD DIRECTION

- A direction is not required.

#### 5. BACKGROUND

- This plan is an annual requirement to set out the scope and arrangements for the annual audit.

#### 6. IMPACTS

##### Community Health and Wellbeing Outcomes

- It is expected that the proposal will impact on the National Health and Wellbeing Outcomes below:

N	Outcome description	Increase / Decrease / No impact
1	People are able to look after and improve their own health and wellbeing and live in good health for longer.	
2	People, including those with disabilities or long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.	
3	People who use health and social care services have positive experiences of those services, and have their dignity respected.	
4	Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	x
5	Health and social care services contribute to reducing health inequalities.	
6	People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and well-being.	
7	People who use health and social care services are safe from harm.	
8	People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	
9	Resources are used effectively and efficiently in the provision of health and social care services.	x

##### Financial impacts

- The external audit will cost £31,470.

##### Equality, Human Rights and Fairer Scotland Duty

- Not relevant

##### Legislative considerations

- Not relevant

## **Climate Change and Sustainability**

- The audit will consider sustainability impacts.

## **Risk and Mitigations**

- Not relevant

## **7. CONSULTATION**

### **Communities consulted**

- Not relevant

### **Integration Joint Board Officers consulted**

- The IJB Chief Finance Officer was consulted, and all comments received have been incorporated into the final report.

### **Approved by:**

Chief Finance Officer

### **Author(s)**

Audit Scotland

**Background Papers:** External audit plan

### **Previous Minute Reference:**

For more information on this report, contact us at Hazel Robertson, Chief Finance Officer