

# Scottish Borders Health and Social Care Integration Joint Board

15 November 2023

## IJB AUDIT COMMITTEE ANNUAL REPORT 2022/23

Report by Cllr Tom Weatherston, Chair of IJB Audit Committee



### 1. PURPOSE AND SUMMARY

- 1.1. **To provide Members with the IJB Audit Committee Annual Report 2022/23 which sets out how the IJB Audit Committee has performed in fulfilling its remit, including its self-assessment of its effectiveness and areas of improvement, and provides assurances to the Board.**
- 1.2. It is important that the IJB 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 (IJB).
- 1.3. The CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition (hereinafter referred to as CIPFA Audit Committees Guidance) 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, which includes the production of an annual report on the performance of the audit committee against its remit for submission to the board. The IJB Audit Committee Annual Report 2022/23 (Appendix 1) is presented for consideration in line with this best practice. It contains assurances to the Integration Joint Board.
- 1.4. 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 Development Sessions on 20 March 2023 facilitated by the IJB Chief Internal Auditor. The self-assessments along with the IJB Audit Committee Annual Report 2022/23 (Appendix 1) were considered and approved by the IJB Audit Committee on 19 June 2023. The outcome of the self-assessments was a high degree of performance against the good practice principles and a medium degree of effectiveness with evidence of improvement during the year. The Members of the IJB Audit Committee have identified further areas of improvement.

### 2. RECOMMENDATIONS

- 2.1. **The Scottish Borders Health and Social Care Integration Joint Board (IJB) is asked to:-**
  - a) Approve the IJB Audit Committee Annual Report 2022/23 (Appendix 1) which presents the self-evaluation of the Committee's performance, effectiveness and areas of improvement, based on the outcomes of its self-assessments using the CIPFA Audit Committees Guidance; and
  - b) Acknowledge the assurances from the IJB Audit Committee to the Integration Joint Board (set out in bullet points a-f in Appendix 1) and its identified areas of improvement (nos.1-3 in Appendix 1) to enhance its effectiveness as a scrutiny body.

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

- 3.1. It is expected that the IJB Audit Committee fulfilling its governance functions will indirectly 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	X	X	X	X	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	X	X	X	X

### 4. INTEGRATION JOINT BOARD DIRECTION

- 4.1 A Direction is not required. This is a routine good governance report for assurance purposes.
- 4.2 The Terms of Reference of the IJB Audit Committee includes the following function “9. Carry out the oversight and scrutiny of the implementation of the Strategic Commissioning Plan and the application of the Directions Policy. Monitor and review progress with the implementation of Directions made to partners to ensure that clarity and transparency can be demonstrated and is aligned to performance and financial reporting, and escalate key delivery issues to the IJB. Maintain independent oversight of progress against the Strategic Commissioning Plan, and provide assurance to the IJB thereon.”

### 5. BACKGROUND

- 5.1. It is important that the IJB 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 (IJB).
- 5.2. 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, which includes the production of an annual report on the performance of the audit committee against its remit for submission to the board.

## 6. IJB AUDIT COMMITTEE ANNUAL REPORT 2022/23

- 6.1. The Members of the IJB Audit Committee engaged in the self-assessments of Compliance with the Good Practice Principles Checklist and Evaluation of Effectiveness Toolkit from the CIPFA Audit Committees Guidance during Development Sessions on 20 March 2023 facilitated by the IJB Chief Internal Auditor. The self-assessments along with the IJB Audit Committee Annual Report 2022/23 were considered and approved by the IJB Audit Committee on 19 June 2023.
- 6.2. The outcome of the self-assessments was a high degree of performance against the good practice principles and a medium degree of effectiveness with evidence of improvement during the year. The Members of the IJB Audit Committee have identified further areas of improvement.
- 6.3. The IJB Audit Committee Annual Report 2022/23 is appended to this report (Appendix 1) for consideration in line with the best practice set out in CIPFA Audit Committees Guidance. It is designed both to provide assurance to the Integration Joint Board on the effectiveness of the IJB Audit Committee in meeting its purpose and to provide some actions for the Committee to further improve its effectiveness as a scrutiny body.

## 7. IMPACTS

### Community Health and Wellbeing Outcomes

- 7.1. This is a routine good governance report for assurance purposes and, as a result, assessment of the impact on the National Health and Wellbeing Outcomes is not relevant.

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.	
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.	

### Financial impacts

- 7.2. There are no additional costs attached to any of the recommendations contained in this report.

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

- 7.3. This is a routine good governance report for assurance purposes and, as a result, completion of an integrated impact assessment is not an applicable consideration.

## **Legislative considerations**

- 7.4. The Scottish Borders Health and Social Care Integration Joint Board (IJB), 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.
- 7.5. The IJB 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 IJB to function effectively.

## **Climate Change and Sustainability**

- 7.6. IJB Audit Committee meetings and Development Sessions during 2022/23 have been held using a virtual platform MS Teams to minimise the need for business travel and reduce potential climate impact.

## **Risk and Mitigations**

- 7.7. 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 part of 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.

## **8. CONSULTATION**

### **Communities consulted**

- 8.1. This is a routine good governance report for assurance purposes and, as a result, consultation with communities is not required.
- 8.2. The members of the IJB Audit Committee were engaged in the annual self-assessment process during the Development Session on 20 March 2023, facilitated by the IJB Chief Internal Auditor.

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

- 8.3. The IJB Board Secretary, the IJB Chief Financial Officer and the IJB Chief Officer have been consulted on this report to ensure their awareness of its content.

### **Approved by:**

CLlr Tom Weatherston, Chair of IJB Audit Committee

**Author(s)**

Jill Stacey, IJB Chief Internal Auditor (Scottish Borders Council's Chief Officer Audit & Risk)

**Background Papers:** CIPFA Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition

**Previous Minute Reference:** IJB Audit Committee 19 June 2023

For more information on this report, contact us at Internal Audit [intaudit@scotborders.gov.uk](mailto:intaudit@scotborders.gov.uk)