

To: Renfrewshire Integration Joint Board

On: 26 January 2024

Report by: Clerk

Heading: IJB Audit, Risk and Scrutiny Committee – Self-assessment

Direction Required to Health Board, Council or Both	Direction to:	
	1. No Direction Required	X
	2. NHS Greater Glasgow & Clyde	
	3. Renfrewshire Council	
	4. NHS Greater Glasgow & Clyde and Renfrewshire Council	

1. Summary

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) published guidance in late 2022 for local authority Audit Committees. The purpose of the guidance is to support Audit Committee members in fulfilling their role on the Audit Committee. The guidance promotes that a regular self-assessment against the key principles should be undertaken, to support the planning of the audit committee work programme and training plans and also inform the annual report.
- 1.2 The External Auditor’s Annual Audit Report contained a recommendation that “The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees.”
- 1.3 At the meeting of the IJB Audit, Risk and Scrutiny Committee held on 18 September 2023, it was decided that a development session for members of the Committee be held, to review the self-assessment. This member development session was held on 27 October 2023 and an action plan to address the small number of improvement actions identified was developed and approved at the meeting of the Committee held on 17 November 2023 for submission to a future meeting of the IJB. A copy of the action plan is attached as Appendix 1.
- 1.4 Included in this action plan was an action to review the Terms of Reference of the IJB Audit, Risk and Scrutiny Committee as these were last reviewed in January 2020. At the meeting of the Committee held on 17 November 2023 members of the Committee considered revised Terms of Reference for the IJB Audit, Risk and Scrutiny Committee and agreed that these be submitted to a future meeting of the IJB for approval.

- 1.5 The revised Terms of Reference, detailing track changes for members information, are attached as Appendix 2 to this report and the finalised version of the Terms of Reference are attached as Appendix 3 to this report.
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2. Recommendations

- 2.1 That the IJB note the content of the action plan; and
 - 2.2 That the IJB consider and approve the revised Terms of Reference for the IJB Audit, Risk and Scrutiny Committee, which form Appendix 3 to this report.
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Implications of the Report

1. **Financial** - none.
 2. **HR & Organisational Development** - none.
 3. **Strategic Plan and Community Planning** - none.
 4. **Wider Strategic Alignment**
 5. **Legal** - none.
 6. **Property/Assets** - none.
 7. **Information Technology** - none.
 8. **Equality & Human Rights** - The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the NHS GC&C website.
 9. **Fairer Duty Scotland**
 10. **Health & Safety** - none.
 11. **Procurement** - none.
 12. **Risk** - none.
 13. **Privacy Impact** - none.
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List of Background Papers – none.

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No.	Self-Assessment Area	Extent of Compliance	Action	Action Owner	Completion date
1	(6) Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Minor Improvement Required	Consider preparing a brief ARSC update report for each IJB meeting.	Chair of the ARSC	November 2023
2	(8) Does the committee publish an annual report in accordance with the 2022 guidance, including: <ul style="list-style-type: none"> • Compliance with the CIPFA Position Statement 2022. • Results of the annual evaluation, development work undertaken and planned improvements. • How it has fulfilled its terms of reference and the key issues escalated in • the year? 	Major Improvement Required	An annual report including the required elements will be provided to the IJB to coincide with the preparation of the Annual Governance Statement.	Chair of the ARSC	June 2024
3	(7) Does the governing body hold the audit committee to account	Minor Improvement Required	Formally review the ARSC terms of reference, following this self-assessment, for consideration and approval by the IJB.	Chair of the ARSC	March 2024

	<p>for its performance at least annually?</p> <p>(11) Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?</p>				
4	<p>(15) Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?</p> <p>(16) Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?</p>	Moderate Improvement Required	Undertake a formal training needs analysis to inform the audit committee training and development programme.	Chief Internal Auditor	March 2024

**Renfrewshire Integration Joint Board
Audit, Risk and Scrutiny Committee**

Terms of Reference (Revised January 2020)

1. Introduction

- 1.1 The Audit, Risk and Scrutiny Committee, shall be a standing committee of Renfrewshire Integration Joint Board (IJB).
- 1.2 The Audit, Risk and Scrutiny Committee is not a decision making committee. Decisions shall rest with the IJB, to which the Audit, Risk and Scrutiny Committee may make recommendations.

2. Purpose

- 2.1 The overarching purpose of the Committee is to provide independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting annual governance processes.
- 2.2 The Committee is responsible for reviewing independent audit and inspection reports; promoting the observance of high standards of financial propriety and for receiving updates on aligned areas of the Committee's remit, as outlined in Section 8 ~~and scrutinising progress with key pieces of work across the HSCP.~~

3. Membership

- 3.1 Membership shall comprise of an equal number of voting members from both the Health Board and the Council. The Committee shall comprise two voting members from the Health Board, two from the Council and two from the non-voting membership.
- 3.2 The provisions in relation to duration of membership, substitution and removal of membership, together with those in relation to the code of conduct and declaration of interest, will be the same as those which apply to the IJB.

4. Chairmanship

- 4.1 The Chair of the IJB shall be a voting member chosen by the IJB. The Chair of the Committee must not be the Chair of the IJB, or be a representative of the same constituent authority as the Chair of the IJB. The IJB may also appoint a voting member as Vice Chair of the Committee.

5. Attendance

- 5.1 The Chief Officer, Chief Finance Officer and Chief Internal Auditor shall normally attend each meeting of the Committee. The External Auditor shall also have the right to attend.
- 5.2 The Chief Finance Officer will be the Executive Lead for the Committee.
- 5.3 At least one meeting, or part thereof, shall provide the internal and external auditor with the opportunity to meet the members of the Committee without senior officers present.
- 5.4 The Chief Internal Auditor and appointed External Auditor will have free and confidential access to the Chair of the Committee.
- 5.5 Other professional advisors and/or senior officers shall be invited by the Chair to attend, as required.

6. Meeting Frequency

- 6.1 The Committee shall meet four times per year.

7. Quorum

- 7.1 The quorum of members at any meeting of the Committee will be at least three members of the Committee. At least two members present shall be IJB voting members.

8. Remit

8.1 Internal Audit and External Audit

- Review and approve the internal audit plan on behalf of the IJB;
- Review and consider progress reports on the delivery of the internal audit plan;
- Review and consider Internal Audit Annual Report and Assurance Statement;
- Review and consider six monthly summaries of the work undertaken by the partnership bodies internal auditors;
- Review and consider eExternal aAudit plans;
- Review and consider iInternal and eExternal aAudit reports which relate to any issue falling within the remit of the IJB;
- Review and consider reports of external inspections of health and social care services and facilities e.g. Mental Welfare Commission or Care Inspectorate;
- To consider the Eexternal aAuditor's aAnnual rReport and make recommendations to the IJB;
- Seek assurance on the effectiveness of the internal controls in place, the arrangements for ensuring value for money and for managing the exposure to the risks of fraud and corruption;

- Supporting effective working relationships between internal and external audit, inspection agencies and other relevant bodies.

8.2 Risk Management

- Review of Risk Registers;
- Review the effectiveness of risk management arrangements, the risk profile of the services delegated to the IJB and action being taken to mitigate identified risks;

8.3 Assurance

- Referring any issues to the IJB for its consideration which may have implications within its remit;
- Review the Annual Accounts and approve the Annual Governance Statement prior to presentation for audit;
- Assess the effectiveness of governance arrangements including the Local Code.
- Oversight in relation to elements of reporting on front-facing aspects of business including areas such as public interactions (complaints, FOI etc) and Health and Safety arrangements.
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9. Reporting

9.1 The Committee shall provide updates to the IJB summarising areas of business that have been discussed and considered during their meetings. These updates will take place in the form of verbal updates and will be presented to the next meeting of the IJB by the Chair/Vice Chair of the Committee. The Minutes of the Committee meetings will also routinely be provided to the members of the IJB alongside the wider agenda pack which includes all meeting papers.

9.19.2 In addition the Committee will also undertake and produce an Annual Report to the IJB to summarise the key items of business considered in the preceding year, highlighting key areas of attention and any recommendations, for consideration, as appropriate.

9.29.3 The Committee shall also periodically review its own effectiveness and report the results to the IJB.

10. Conduct of Meetings

10.1 Meetings of the Committee will be conducted in accordance with the Standing Orders of the IJB.

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