



PERTH & KINROSS INTEGRATION JOINT BOARD

20 SEPTEMBER 2023

AUDIT & PERFORMANCE COMMITTEE ANNUAL REPORT 2022-2023

**Report by Chief Officer
(Report No. G/23/123)**

PURPOSE OF REPORT

This report presents the Perth and Kinross Integrated Joint Board Audit and Performance Committee's Annual Report for 2022/2023 for the purposes of providing assurance to the Perth and Kinross Integrated Joint Board (IJB) that governance arrangements and internal controls are adequate for the IJB.

1. RECOMMENDATION(S)

It is recommended that the IJB:

- Notes the report and agrees to the level of assurance provided by the Chair of the Audit and Performance Committee as outlined in the Conclusion on of the Annual Report (Page 5 of Appendix 1); and
- Acknowledges the work of the Audit and Performance Committee Members.

2. BACKGROUND

The Perth and Kinross Integrated Joint Board Audit and Performance Committee (A&PC) was established in 2016 to ensure that the IJB met its responsibilities for governance under the Integrated Resources Advisory Group (IRAG) guidance.

The purpose of the A&PC is to provide independent assurance on the adequacy of the risk management framework, the internal control environment, and the integrity of the financial reporting and annual governance processes as well as scrutinising performance.

The Terms of Reference for the A&PC include a requirement to provide the IJB with an annual report summarising its conclusions from the work it has done during the year and providing an opinion on the adequacy and effectiveness of the systems of internal control.

3. SITUATION

The A&PC Annual Report 2022-2023 provides an overview of the Committee's activity during the financial year 2022-2023. The report at Appendix 1 provides information in relation to the programme of work and includes key points related to the following areas:

- Meetings; Membership and Attendance
- Governance and Assurance
- Internal and External Audit
- Performance
- Finance

A conclusion on the effectiveness of the business conducted by the A&PC is provided by the Chair.

4. CONCLUSION

The Audit and Performance Committee Annual Report 2022-2023 provides assurance to the IJB that it has taken appropriate steps to perform its delegated duties and fulfilled its agreed Terms of Reference .

Author(s)

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NOTE: No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
HSCP Strategic Commissioning Plan	YES
Transformation Programme	NO
Resource Implications	
Financial	NO
Workforce	NO
Assessments	
Equality Impact Assessment	NO
Risk	NO
Other assessments (enter here from para 3.3)	NO
Consultation	
External	NO
Internal	YES
Legal & Governance	
Legal	YES
Clinical/Care/Professional Governance	NO
Corporate Governance	NO
Directions	NO
Communication	
Communications Plan	NO

1. Strategic Implications**1.1 Strategic Commissioning Plan**

The Strategic Delivery Plan supports the delivery of the Perth and Kinross Strategic Commissioning Plan in relation to all five deliverables below:

- 1 *prevention and early intervention,*
- 2 *person centred health, care and support*
- 3 *work together with communities*
- 4 *inequality, inequity and healthy living*
- 5 *best use of facilities, people and resources*

There are no direct strategic implications arising from the Audit and Performance Committee Annual Report 2022-2023 but it provides assurance that effective governance, risk management and internal controls are in place which will assist the achievement of all of the above strategic aims.

2. Resource Implications**2.1 Financial**

N/a.

2.2 Workforce

N/a.

3. Assessments

3.1 Equality Impact Assessment

N/a.

3.2 Risk

N/a

3.3 Other assessments

N/a.

4. Consultation

4.1 External

N/a.

4.2 Internal

Internally, the Audit and Performance Committee Annual Report 2022-2023 has been shared and consulted upon with the Executive Management Team (EMT).

5. Legal and Governance

5.1 The Audit and Performance Committee Annual Report 2022-2023 supports the requirements of the Public Bodies (Joint Working) (Scotland) Act 2014 to establish an Audit and Performance Committee to provide assurance to the IJB.

6. Directions

N/a.

7. Communication

N/a.

2. BACKGROUND PAPERS/REFERENCES

- (i) Internal Audit Strategy & Plan 2022/23
- (ii) Internal audit Annual Report 2022/23
- (iii) Audit Scotland Annual Audit Plan 2022/23
- (iv) Audit and Performance Committee Workplan 2022/23

3. APPENDICES

Appendix 1 – Audit and Performance Committee Annual Report 2022-2023