



PERTH AND KINROSS INTEGRATION JOINT BOARD

AUDIT & PERFORMANCE COMMITTEE

30 October 2023

ASSURANCES RECEIVED FROM PARTNERS

**Report by Interim Chief Finance Officer
(Report No. G/23/147)**

PURPOSE OF REPORT

The purpose of this report is to provide assurance to the Integration Joint Board (IJB) of the effectiveness of the governance arrangements within Perth and Kinross Council (PKC), NHS Tayside (NHST) and the two Tayside IJBs during 2022/2023.

1. RECOMMENDATIONS

It is recommended that the Audit & Performance Committee: -

- (i) Note the assurance that has been received around the effectiveness of governance arrangements in NHS Tayside and Angus IJB;
- (ii) Note that assurance of effective governance arrangements in Dundee IJB and Perth and Kinross Council is expected by the end of the calendar year.

2. BACKGROUND

- 2.1 On an annual basis the IJB has to include a Governance Statement within its Annual Accounts. Perth & Kinross IJB considered and approved their Draft 2022/23 Annual Governance Statement (AGS) at its June 2023 meeting ([paper G/23/93](#)). In this draft AGS it was stated that the wider internal control framework includes a reliance on the procedures, processes and systems of the IJB's partner organisations. A formal mechanism to receive this assurance on effective governance arrangements requires to be put in place. Perth and Kinross IJB has also committed to provide assurance on the effectiveness of its governance arrangements to NHS Tayside, Perth and Kinross Council and the other Tayside IJBs (reflecting Perth and Kinross IJB's Lead Partner role in Tayside wide delegated services on behalf of these IJBs). This was duly completed in October 2023.
- 2.2 It has been agreed with NHS Tayside that they would share their 2022/23 Annual Governance Statement with Perth & Kinross IJB as the vehicle for

providing assurance. NHS Tayside's Annual Governance Statement was considered within their Annual Accounts approved at NHS Tayside's Board meeting of on 29th June 2022. The Annual Governance Statement concluded by noting: - "As the appointed Accountable Officer, I am able to conclude with the ongoing improvement work undertaken throughout the year, as evidenced above; the governance framework and the assurances and evidence received from the Board's committees, that corporate governance continues to be strengthened and internal controls were operating adequately and effectively throughout the financial year ended 31 March 2023." This consequently provides the required assurance to Perth & Kinross IJB regarding governance arrangements in place within NHS Tayside and the effectiveness of internal controls including procurement and fraud.

- 2.3 Formal correspondence regarding assurance has been received from the Chair of Angus IJB's Audit Committee confirming that adequate and effective governance arrangements were in place throughout Angus IJB during 2022/23. This is attached at Appendix 1.
- 2.4 Dundee IJB's Internal Audit report for 2022/23 concluded by stating that "it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements", thus providing a level of assurance to P&K IJB whilst formal assurance from Dundee IJB is awaited following the conclusion of their external audit in December 2023. A verbal update on this will be provided to this Committee at its next meeting in December 2023.
- 2.5 Perth & Kinross Council has approved a Governance Statement which also concludes positively on the adequacy and effectiveness of internal controls, accompanied by an Annual Internal Audit Report which concludes that reasonable reliance can be placed on the Council's risk management and governance arrangements, and systems of internal control for 2022/23, subject to management implementation of the agreed actions detailed in Internal Audit reports. Formal assurance is expected to be received from Perth & Kinross Council following their external Audit in December 2023. A verbal update on this will be provided to this Committee at its next meeting in December 2023.
- 2.6 Regular assurance is provided to the IJB that NHS Tayside and Perth & Kinross Council have effective and robust systems in place in respect of Clinical, Care and Professional Governance for integrated health and social care services via receipt of an assurance report at each Audit and Performance Committee meeting.

3. CONCLUSION

- 3.1 The IJB's Audit and Performance Committee should note the assurance that has been received from two of its partners confirming the adequacy and effectiveness of the governance arrangements which were in place during 2022/23. It is anticipated that formal assurance from the remaining two partners will be received before the end of 2023 and a further update provided to the Committee. Perth & Kinross IJB has provided assurance to all its

partners that adequate and effective governance arrangements were in place during 2022/23.

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APPENDICES

1. Letter of Assurance 2022/23 from Angus IJB