



REPORT TO: HEALTH AND SOCIAL CARE INTEGRATION JOINT BOARD– 11
DECEMBER 2024

REPORT ON: PERFORMANCE AND AUDIT COMMITTEE ANNUAL REPORT 2023/24

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: DIJB66-2024

1.0 PURPOSE OF REPORT

1.1 This report provides the Integration Joint Board with an overview of the activities of the Performance and Audit Committee over 2023/24

2.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board (IJB):

2.1 Notes the content of the Performance and Audit Committees' Annual Report for the year 2023/24

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 The Performance and Audit Committee (PAC) was established as a Standing Committee of the Integration Joint Board (IJB) at the IJB meeting of the 30 August 2016 (Item IX of the minute refers) to ensure the IJB met its responsibilities for governance under the Integrated Resources Advisory Group (IRAG) guidance. Following this approval, the PAC first met on 17 January 2017 and has met on a regular basis ever since, with terms of reference stating it must meet at least three times within each financial year.

4.2 The purpose of the PAC is to provide independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of governance processes. The PAC also scrutinises performance and best value arrangements. The membership of the PAC consists of not less than six members of the IJB of which four will be voting members. The Chair of the PAC is not the Chair of the IJB and rotates between a voting member from NHS Tayside and a voting member from Dundee City Council and rotates on the same frequency as the Chair of the IJB.

4.3 Following a recommendation from Internal Audit, this is the second Performance and Audit Committee Annual Report provided from the committee to the IJB in order to provide oversight and assurance of the activities the PAC has undertaken over the 2023/24 financial year.

4.4 Over the course of 2023/24 the PAC met on four occasions. The agendas of these meetings consisted of a core suite of regular reporting to each meeting of the PAC with additional reports presented as necessary or at the request of members of the committee. The PAC also receives annual reports falling as part of their remit. Following each meeting of the PAC, the Chair

provides an assurance report to the next meeting of the IJB. From May 2023 to January 2024 the PAC considered the following:

Item	24/05/2023	27/09/2023	22/11/2023	31/01/2024
Governance & Assurance:				
Strategic Risk Register	✓	✓	✓	✓
Governance Action Plan	✓	✓	✓	✓
PAC Action Tracker	✓	✓	✓	✓
Internal Audit 2023/24 Plan Approval		✓		
Internal Audit Plan Progress Report	✓	✓	✓	✓
Internal Audit Report		✓		
Internal Audit Report – Governance Action Plan	✓			
Internal Audit Report – Operational Planning				✓
Provider Sustainability	✓			
PAC Terms of Reference				✓
PAC Membership		✓		
Performance:				
Quarterly Performance Report	✓	✓	✓	✓
Quarterly Complaints Performance Reporting	✓	✓	✓	
Analytical Review of Emergency Admission Rates	✓	✓		
Care Inspectorate Gradings for Care Homes 2022/23		✓		
Drug and Alcohol Service Indicators		✓	✓	✓
Discharge Management Performance Update – Complex and Standard Delays		✓		
Mental Health Service Quarterly Indicators	✓	✓		✓
Annual Accounts:				
Dundee IJB Audited Annual Accounts and External Auditors Annual Report			✓	
Clinical & Care Governance:				
Dundee HSCP Clinical Care and Professional Governance Assurance Report	✓	✓	✓	✓
Care Opinion Roll-Out				✓

From the above it can be seen that the PAC considered a range of areas including:

- Regular governance reporting updates
- Reports in respect of year end assurances and audited annual accounts
- Regular reporting on internal audit activity
- Regular reporting on risk management and the IJBs Strategic Risk profile
- In depth reporting on specific areas of performance
- Assurances around Clinical Care and Professional Governance.

4.5 The work of the PAC throughout the year helps to inform the IJB's Annual Governance Statement, a key element of the IJB's governance process and part of the IJB's Audit Accounts. This work

also informs both Internal and External Audit opinion on the system of controls the IJB has in place and ultimately whether they think there are appropriate and proportionate governance arrangements to meet regulatory and legislative requirements.

4.6 As part of the IJB's 2021/22 Audit Scotland annual report, the external auditors noted three areas of improvement to ensure the terms of reference met best practice guidance as set out in CIPFA's Audit Committees Practical Guidance for Local Authorities and Police (2018). These were:

1) the terms of reference do not cover the core areas of "counter fraud and corruption" and the PAC's role in relation to these.

2) the committee does not undertake an annual evaluation to assess whether it has undertaken its duties in accordance with the terms of reference.

3) there is no formal training programme in place to support board members.

4.6.1 The PAC terms of reference have now been revised and updated to reflect this best practice guidance and the other areas of development the PAC has undertaken since 2016. The Integration Joint Board approved the revised terms of reference at its meeting of the 13th December 2023 (Item IV of the minute refers), and will be reviewed at the Integration Joint Board meeting on 11th December 2024.

4.7 The commitment of the members of the Performance and Audit Committee as well as the support provided to it by officers including Dundee City Council's Committee Services is acknowledged. Councillor Ken Lynn held the position of Chair of the PAC throughout 2023/24 (with this rotating to NHS Non-Executive Bob Benson from October 2024). Other IJB voting members attending the PAC during 2023/24 were Councillor Dorothy McHugh and NHS Non-Executives Donald McPherson, Anne Buchanan and Sam Riddell.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it is an annual report of activity and does not require any policy or financial decisions at this time.

7.0 CONSULTATIONS

7.1 The Chief Finance Officer, Regional Audit Manager, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

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