



Risk, Audit & Performance Committee - Duties & Annual Plan

Review Date: March 2021 (submitted RAPC 27 March 2020)

Purpose of the Document

This document provides an overview of the duties of the Risk, Audit and Performance Committee (RAPC) and indicates when the duty was fulfilled for the financial year 2020/21. It further provides a plan for fulfilment of the same duties for the financial year 2021/22. Please note that the Risk, Audit and Performance Committee was suspended on the 23rd March 2020 due to the Covid-19 pandemic and this resulted in the Integration Joint Board (IJB) taking some of the reports instead of the RAPC.

Duties & When Considered

The Committee will review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance from all relevant Committees.

Specifically, it will be responsible for the following duties:

Duty	2020/21						Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121	
Audit 1. Review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports, overseeing and reviewing actions taken on audit recommendations and			X			X	Internal Audit Plan August 2020 and January 2021, External Audit Plan April 2021



Duty	2020/21						Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121	
escalating to the IJB as appropriate.							
2. Monitor the annual work programme of Internal Audit, including ensuring IJB oversight of the function and programme to ensure this is carried out strategically.						X	Internal audit reports
3. Be aware of, and act on, Audit Scotland, national and UK audit findings and inspections/regulatory advice, and to confirm that all compliance has been responded to in timely fashion.							As and when report released
4. The Committee shall present the minute of its most recent meeting to the next meeting of the IJB for information only.			X	X	X	X	Ongoing
Performance							
5. Review and monitor the strategy for performance the performance of the			X	X			Strategic Plan Dashboard August 2020 Contracts and commissioning plan August 2020



Duty	2020/21						Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121	
Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB. This includes ensuring that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service performance against the national health and wellbeing outcomes, the associated core suite of indicators and other local objectives and outcomes and for reporting this appropriately to the Committee and Board.							Directions Tracker September 2020
6. Review transformation and service quality initiatives. Monitor the transformation programme considering main streaming, where appropriate.				X	X		Operation Home First November 2020 Transformation Evaluation September 2020 Directions Tracker September 2020



Duty					2020/21			Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121		
							ADP Funding November 2020	
7. Support the IJB in ensuring that the Board performance framework is working effectively, and that escalation of notice and action is consistent with the risk tolerance set by the Board.			X	X			Annual review of the Board Assurance & Escalation Framework (BAEF) August 2020 Directions Tracker September 2020	
8. Review the Annual Performance Report to assess progress toward implementation of the Strategic Plan.				X			Review of annual report should have been reviewed in September but went to the September meeting of the IJB instead.	
9. Instruct Performance Reviews and related processes.							As and when required: Asset Management Statement November 2020 ADP Funding November 2020.	
10. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working.							Information required to replicate the work undertaken previously re hosted services.	
Risk & Governance								



Duty	2020/21						Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121	
11. The risk tolerance of the Committee is established by the Board Assurance Framework which itself is based on the Board's understanding of the nature of risk to its desired priorities and outcomes and its appetite for risk-taking. This role will be reviewed and revised within the context of the Board and Committee reviewing these Terms of Reference and the Assurance Framework to ensure effective oversight and governance of the partnership's activities.			X			X	Reviewed risk level and BAEF – August 2020 Strategic Risk Register January 2021 Provider Service Risk January 2021
12. Ensure the existence of and compliance with an appropriate risk management strategy including: Reviewing risk management arrangements; receiving		X	X			X	Risk Register August 2020 Strategic Risk Register January 2021 Provider Service Risk January 2021



Duty	2020/21						Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121	
biannual Strategic Risk Management updates and undertaking in-depth review of a set of risks and annually review the IJB's risk appetite document with the full Board.							
13. Approve the sources of assurance used in the Annual Governance Statement.	X						Review of annual governance statement; local code of governance; financial governance
14. Review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance from all relevant Committees.			X				Internal Audit Annual Report August 2020
Financial							
15. Consider and approve annual financial accounts and related matters	X	X					Unaudited in May 2020, Audited in June 2020



Duty					2020/21			Comments
	120520 IJB	090620 IJB	260820	230920	031120	260121		
16. Receive regular financial monitoring reports	X	X				X	Financial Monitoring Reports (RAPC/IJB quarterly) Period 3 January 2021	
17. Act as a focus for value for money.							Reactive. Example of the living wage processes.	
18. Approve budget virements.	X	X				X	Financial Monitoring Reports (RAPC/IJB quarterly) January 2021	



Forward Planning:

The Committee will review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance from all relevant Committees.

Specifically, it will be responsible for the following duties:

Duty	2021/22						Comments
	250521 IJB	270421	220621	230921	211221	010322	
Audit 1. Review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports, overseeing and reviewing actions taken on audit recommendations and escalating to the IJB as appropriate.		X				X	Internal Audit Plan March 22 External Audit Plan April 21
2. Monitor the annual work programme of Internal Audit, including ensuring IJB oversight of the function and programme to ensure this is carried out strategically.			X	X	X	X	Internal audit reports
3. Be aware of, and act on, Audit Scotland,		X					As and when report released



national and UK audit findings and inspections/regulatory advice, and to confirm that all compliance has been responded to in timely fashion.							
4. The Committee shall present the minute of its most recent meeting to the next meeting of the IJB for information only.		X	X	X	X	X	Ongoing
Performance							
5. Review and monitor the strategy for performance the performance of the Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB. This includes ensuring that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service				X	X	X	Performance Monitoring Reports



performance against the national health and wellbeing outcomes, the associated core suite of indicators and other local objectives and outcomes and for reporting this appropriately to the Committee and Board.							
6. Review transformation and service quality initiatives. Monitor the transformation programme considering main streaming, where appropriate.				X	X	X	Transformation Monitoring Reports/Operation Home First quarterly
7. Support the IJB in ensuring that the Board performance framework is working effectively, and that escalation of notice and action is consistent with the risk tolerance set by the Board.		X			X		Annual review of the Board Assurance & Escalation Framework (BAEF) December 2021 Directions Tracker April 2021 and December 2021
8. Review the Annual Performance Report to assess progress				X			Review of performance annual report



toward implementation of the Strategic Plan.							
9. Instruct Performance Reviews and related processes.							As and when required.
10. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working.							Information required to replicate the work undertaken previously re hosted services.
Risk & Governance							
11. The risk tolerance of the Committee is established by the Board Assurance Framework which itself is based on the Board's understanding of the nature of risk to its desired priorities and outcomes and its appetite for risk-taking. This role will be reviewed and revised within the context of the Board and Committee reviewing these Terms of Reference				X	X	X	Reviewed risk level and BAEF – December 2021 Strategic Risk Register, September 2021, December 2021, and March 2022



and the Assurance Framework to ensure effective oversight and governance of the partnership's activities.							
12. Ensure the existence of and compliance with an appropriate risk management strategy including: Reviewing risk management arrangements; receiving biannual Strategic Risk Management updates and undertaking in-depth review of a set of risks and annually review the IJB's risk appetite document with the full Board.				X	X	X	Reviewed risk level and BAEF – December 2021 Strategic Risk Register, September 2021, December 2021, and March 2022
13. Approve the sources of assurance used in the Annual Governance Statement.	X	X					Review of annual governance statement; local code of governance; financial governance
14. Review the overall Internal Control arrangements of the Board and make	X	X					Internal Audit Annual Report April 2021 and May IJB; External Audit Report May 2021 IJB



recommendations to the Board regarding signing of the Governance Statement, having received assurance from all relevant Committees.							
Financial							
15. Consider and approve annual financial accounts and related matters	X	X					Unaudited RAPC April 2021, Audited, IJB May 2021
16. Receive regular financial monitoring reports		X		X	X	X	Financial Monitoring Reports (RAPC/IJB quarterly) April 2021, December 2021, and March 2022; PCIP September 2022
17. Act as a focus for value for money.							Reactive. Example of the living wage processes.
18. Approve budget virements.		X			X	X	Financial Monitoring Reports (RAPC/IJB quarterly) April 2021, December 2021, and March 2022