



Risk, Audit & Performance Committee - Duties & Annual Plan

Review Date: April 2022 (submitted RAPC 26th April 2022)

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 2021/22. It further provides a plan for fulfilment of the same duties for the financial year 2022/23. Please note that the RAPC 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 (Crosses refer to when the item was presented or is expected to be presented to the RAPC):

Duty	2021/22						Comments
	250521 IJB	270421 RAPC	220621 RAPC	230921 RAPC	211221 RAPC CANCELLED	010322 RAPC	
Audit 1. Review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports,		X	X			X	Internal Audit Plan 01/03/22 External Audit Plan – 27/04/21



overseeing and reviewing actions taken on audit recommendations and 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	X	X		X	Internal audit reports 01/03/22; Internal Audit Annual Plan (IJB) Internal Audit report : Mental Health and substance misuse
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.		X					As and when report released 27/04/21; Inspection of Justice Social Work Services
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 – no minute as meeting cancelled	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 JB. 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.				X		X	Performance Monitoring Reports 01/03/22 - Adult Protection Committee Annual Report
6. Review transformation and service quality initiatives. Monitor the		X	X	X	All expected items	X	Transformation Monitoring Reports/Operation Home First quarterly



<p>transformation programme considering main streaming, where appropriate.</p>					<p>covered in March 22 meetings.</p>		<p>27/04/21; Operation Homefirst Update Report 22/06/21 – Operation Homefirst Evaluation report</p> <p>23/09/21; Primary Care Improvement Programme (Progress to date) Leadership team objectives – Update on delivery MWC YP Monitoring report 2019-20</p> <p>01/03/22; Equality and Human Rights Committee – 6 monthly report Leadership Team objectives - Update</p>
<p>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.</p>		<p>X</p>		<p>X</p>		<p>X</p>	<p>Annual review of the Board Assurance & Escalation Framework (BAEF) – 23/09/21 Directions Tracker 27/04/21, 23/09/21 and 01/03/22</p>



8. Review the Annual Performance Report to assess progress toward implementation of the Strategic Plan.				X			Review of performance annual report –23/09/21
9. Instruct Performance Reviews and related processes.							As and when required. None instructed during 2021/22.
10. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working.		X				X	27/04/22; Considered as additional risk. 23/09/21 – delayed to enable SPG to consider on 22/09/21 – to return to RAPC in December 01/03/22 – Delayed - work being undertaken by Officers – progress report delayed due to COVID-19.
<u>Risk & Governance</u>							
11. The risk tolerance of the Committee is established by the Board Assurance Framework which itself is based on the Board's understanding				X	All expected items covered in September 21 and	X	Reviewed risk level and BAEF – 23/09/21 Strategic Risk Register, 23/09/21 and 01/03/22



<p>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.</p>					March 22 meetings.		
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		X	X	X		X	Strategic Risk Register 22/06/21, 23/09/21 and 01/03/22 27/04/21 – Inclusion of additional risk; Add risk 11 – IJB duties under the Civil Contingencies Act 2004 Remove risk 10 – EU Exit Review Risk 3 – Hosted services (due September 21) - 01/03/22 – Delayed - work being undertaken by



appetite document with the full Board.							Officers – progress report delayed due to COVID-19. 23/09/21- Business Assurance & Escalation Framework (BAEF)
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 23/09/21; Business assurance and escalation framework
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 – 27/04/21, and 25/05/21 IJB; External Audit report 25/05/21. 23/09/21; Review of financial regulations
Financial							



15. Consider and approve annual financial accounts and related matters	X	X	X				Unaudited RAPC 27/04/21 Audited RAPC 22/06/21, IJB 25/05/21
16. Receive regular financial monitoring reports		X		X		X	Financial Monitoring Reports (RAPC/IJB quarterly) 27/04/21, 02/11/21 (IJB) and 01/03/22 Reports taken to IJB in November as RAPC cancelled. PCIP 23/09/21
17. Act as a focus for value for money.							Reactive. Example of the living wage processes.
18. Approve budget virements.		X				X	Financial Monitoring Reports (RAPC/IJB quarterly) 27/04/21, 02/11/21 (IJB) and 01/03/22 Reports taken to IJB in November as RAPC cancelled.

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	2022/23					Comments
	260422	230622	090822	011122	280223	
Audit 19. 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	X	X	X	As and when required External Audit Plan 26/04/22
20. 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
21. 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.	X	X	X	X	X	As and when report released



22. 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	Recurring IJB agenda item.
Performance						
23. 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 performance against the national health and wellbeing outcomes, the associated core suite of indicators and other local objectives and				X	X	Performance Monitoring Reports



outcomes and for reporting this appropriately to the Committee and Board.						
24. Review transformation and service quality initiatives. Monitor the transformation programme considering main streaming, where appropriate.		X	X	X	X	Transformation Monitoring Reports Leadership Team Objectives Update Quarterly
25. 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	X	X	X	Annual review of the Board Assurance & Escalation Framework (BAEF) 09/08/22 Directions Tracker
26. Review the Annual Performance Report to assess progress toward implementation of the Strategic Plan.				X		Review of performance annual report
27. Instruct Performance Reviews and related processes.	X	X	X	X	X	As and when required, by exception.



28. 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 expected June to be confirmed
<u>Risk & Governance</u>						
29. 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	X	Reviewed risk level and BAEF – 09/08/22 Strategic Risk Register



30. 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	Reviewed risk level and BAEF – 09/08/22 Strategic Risk Register, Dates TBC
31. Approve the sources of assurance used in the Annual Governance Statement.	X					Review of annual governance statement; local code of governance; financial governance
32. Review the overall Internal Control arrangements of the Board and make recommendations to the Board regarding signing of the Governance Statement, having received assurance	X	X				Internal Audit Annual Report – 01/03/22 External Audit Report – 26/04/22



from all relevant Committees.						
Financial						
33. Consider and approve annual financial accounts and related matters	X	X				Unaudited RAPC – 26/04/22, Audited, RAPC – 23/06/22
34. Receive regular financial monitoring reports			X	X	X	Financial Monitoring Reports (RAPC/IB quarterly) alternating between IB and RAPC each quarter.
35. Act as a focus for value for money.						Reactive. Example of the living wage processes.
36. Approve budget virements.			X	X	X	Financial Monitoring Reports (RAPC/IB quarterly) alternating between IB and RAPC each quarter.