



## RISK, AUDIT & PERFORMANCE COMMITTEE

<b>Date of Meeting</b>	13 June 2023
<b>Report Title</b>	Review of Financial Governance Arrangements
<b>Report Number</b>	HSCP.23.042
<b>Lead Officer</b>	Paul Mitchell, Chief Finance Officer
<b>Report Author Details</b>	Paul Mitchell, Chief Finance Officer PauMitchell@aberdeencity.gov.uk
<b>Consultation Checklist Completed</b>	Yes
<b>Directions Required</b>	No
<b>Appendices</b>	A. Review of Financial Governance Arrangements

### 1. Purpose of the Report

- 1.1. To provide the Risk, Audit and Performance Committee (RAPC) with the results of the review undertaken by the Aberdeen City Health and Social Care Partnership (ACHSCP) Leadership Team, as at Appendix A, against financial governance requirements contained in the Chartered Institute of Public Finance and Accountancy (CIPFA)'s statement on the '[Role of the Chief Financial Officer in Local Government \(2016\)](#)'.

### 2. Recommendations

- 2.1. It is recommended that the Risk, Audit & Performance Committee:  
 Note the content of the report and the accompanying results of the Executive team review contained at Appendix A.

### 3. Summary of Key Information

- 3.1. During the audit of the Integration Joint Board's (IJB) 2015/16 annual accounts, Audit Scotland, the IJB's external auditors at that time, requested that during the first full year of operation a review be undertaken to ensure compliance with the financial governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016). This request formed part of the 2015/16 annual governance statement which was contained in the annual accounts document.



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- 3.2.** The audit committee of the IJB has reviewed this annually since then, except during the first wave of the pandemic. As highlighted in previous years, support for the Chief Finance Officer was assessed. While the relevant finance teams reporting to NHS Grampian and Aberdeen City Council are working well, further support was initially required given the increased workload. With a Chief Operating Officer in post, this additional support is no longer required.
- 3.3.** Please note The Role of the Chief Financial Officer in Local Government document referenced in this report is largely for local government, some of the terminology and principles are not directly relevant in an IJB context.
- 3.4.** The financial control environment of the IJB is complex, with several of the controls remaining with the partner organisations (NHS Grampian and Aberdeen City Council). A review has been undertaken and assurance has been provided against each of the principles.

### **4. Implications for IJB**

- 4.1. Equalities** – there are no direct implications arising from this report.
- 4.2. Fairer Scotland Duty** – there are no direct implications arising from this report.
- 4.3. Financial** - Ensuring that the financial governance arrangements are robust, regularly reviewed and aligned (where appropriate) will help ensure that there is sufficient control over IJB finances, reducing the risk of overspend or misuse of public funding.
- 4.4. Workforce** – there are no direct implications arising from this report.
- 4.5. Legal** – there are no direct implications arising from this report.
- 4.6. Other** – there are no direct implications arising from this report.



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### **5. Links to ACHSCP Strategic Plan**

- 5.1. Good governance and internal controls are fundamental to ensuring the delivery of the strategic plan.

### **6. Management of Risk**

- 6.1. **Identified risk(s):** Good governance and internal controls are fundamental to the delivery of the strategic plan and therefore applicable to most of the risks within the strategic risk register.
- 6.2. **Link to risk number on strategic or operational risk register:** Risk numbers 1-10 of the strategic risk register.
- 6.3. **How might the content of this report impact or mitigate the known risks:** This report provides assurance and evidence on the financial governance requirements as contained within the CIPFA statement.