



Risk, Audit & Performance Committee - Duties & Annual Plan

Review Date: April 2024 (submitted RAPC 4th June 2024)

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 2023/24. It further provides a plan for fulfilment of the same duties for the financial year 2024/25 although it should be noted that some of the detail has still to be finalised.

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	2023/24					
	020523	130623	190923	281123	240124 CANCELLED	
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					External Audit Strategy 020523
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	XXX		Internal Audit Reports – Internal Audit Annual Report for the year ended 31 March 2023 130623 Internal Audit Report – Adults with Incapacity 190923 Internal Audit Update Report 281123 Internal Audit Report – Care Management System 281123



						Internal Audit Report – IJB Complaints Handling 281123
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			Adult Support and Protection Inspection Report 190923
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		Standing IJB Agenda item.
Performance						
5. Review and monitor the strategy for performance, and 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	X		XX	X		Delivery Plan Q4 Update 020523 Delivery Plan Q1 Performance Report 190923 Justice Social Work Delivery Plan Report 190923 Q2 Delivery Plan Update 281123



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.						
6. Review transformation and service quality initiatives. Monitor the transformation programme considering main streaming, where appropriate.	X		X	XXX		Primary Care Improvement Plan Update 020523 Locality Planning Annual Reports 199023 Workforce Plan Annual Update Report 281123 Primary Care Improvement Plan Update 281123 Justice Social Work Performance Report 281123



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		Directions Tracker 020523 Directions Tracker 281123
8. Review the Annual Performance Report to assess progress toward implementation of the Strategic Plan.						
9. Instruct Performance Reviews and related processes.						
10. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working.		X				CAMHS Update Report – Young People Monitoring Report 2020-21, Mental Welfare Commission 130623
<u>Risk & Governance</u>						
11. The risk tolerance of the Committee is established by the Board Assurance Framework which						



<p>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.</p>						
<p>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-</p>		X		X		<p>Strategic Risk Register 130623</p> <p>Strategic Risk Register 281123</p>



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 Financial Governance 130623
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				Review of Duties and Year End Report 130623
Financial						
15. Consider and approve annual financial accounts and related matters	X					Approval of Unaudited Accounts 020523
16. Receive regular financial monitoring reports		X	X			Quarter 4 (2022/23) Financial Monitoring Update 130623



						Quarter 1 (2023/24) Financial Monitoring Update 190923
17. Act as a focus for value for money.						
18. Approve budget virements.						



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	2024/25					Comments
	020424	040624	100924	031224	250225	
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					External Audit Strategy 020424
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.	XXX	X				Internal Audit Plan 020424 Internal Audit Update Reports 020424 Internal Audit Report – Hosted Services 020424



						Internal Audit Reports – Annual Report and IJB Performance Management Reporting 040624
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 reports are 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	X	Recurring IJB agenda item.
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	X	X	X	X	X	Q3 Performance Report on Delivery Plan 020424 Q4 Performance Report on Delivery Plan 040624 Q1 Performance Report on Delivery Plan 100924 Q2 Performance Report on Delivery Plan 031224 Q3 Performance Report on Delivery Plan 250225



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.						
6. Review transformation and service quality initiatives. Monitor the transformation programme considering main streaming, where appropriate.		X		XX		Primary Care Improvement Plan Update 040624 Workforce Plan Annual Update Report 031224 Justice social Work Delivery Plan Update 2023-24 and Performance Report 031224
7. Support the IJB in ensuring that the Board performance framework is working effectively, and that escalation of notice and action is		X		X		Directions Tracker 040624 Directions Tracker 031224



consistent with the risk tolerance set by the Board.						
8. Review the Annual Performance Report to assess progress toward implementation of the Strategic Plan.						
9. Instruct Performance Reviews and related processes.						
10. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working.		X				Local Update on the Full Mental Welfare Commission Report 040624
<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 of the nature of risk to its desired priorities and outcomes and its	X					Board Assurance and Escalation Framework 020424



<p>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>						
<p>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.</p>	X			X		<p>Strategic Risk Register 020424</p> <p>Strategic Risk Register 031224</p>



13. Approve the sources of assurance used in the Annual Governance Statement.		X				Review of Financial Governance 040624
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				Review of Duties and Year End Report 040624
Financial						
15. Consider and approve annual financial accounts and related matters		X				Approval of Unaudited Accounts 040624
16. Receive regular financial monitoring reports		X	X	X		Quarter 4 (2023/24) Financial Monitoring Update 040624 Quarter 1 (2024/25) Financial Monitoring Update 100924 Quarter 2 (2024/25) Financial Monitoring Update 031224



17. Act as a focus for value for money.						
18. Approve budget virements.						