



Risk, Audit & Performance Committee - Duties & Annual Plan

Review Date: April 2025 (submitted RAPC 17th June 2025)

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 2024/25. It further provides a plan for fulfilment of the same duties for the financial year 2025/26 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 Integration Joint Board (IJB) and make recommendations to the IJB 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	2024/25					
	020424	040624	100924	031224	250225	
Audit						
1. Ensure there is an effective Internal Audit Function that meets the Public Sector Internal Audit Standards and that it provides appropriate independent assurance to the Committee, Chief Officer and IJB.						
2. Scrutinise, 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.	XXXX	XX	X	XXX	XX	External Audit Strategy 020424 Internal Audit Plan 020424 Internal Audit Update Reports 020424 Internal Audit Report – IJB Hosted Services 020424 Internal Audit Update Report 040624



						Internal Audit Annual Report 040624 Internal Audit Update Report 100924 Internal Audit Update Report 031224 Internal Audit Report – Social Care Financial Assessments 031224 Internal Audit Report – IJB Counter Fraud 031224 Internal Audit Update Report 250225 Internal Audit Plan 250225
3. Be aware of, scrutinise, receive assurance and monitor any relevant improvement activity arising from audit findings, inspections and regulatory advice from assurance providers (such as the Care Inspectorate, Audit Scotland,			X			Accounts Commission IJB Finance and Performance Report 100924



Healthcare Improvement Scotland and the Mental Welfare Commission), to ensure the integrity of Aberdeen City Health and Social Care Partnership (ACHSCP) control systems and processes.						
Performance						
4. Approve, monitor and review a performance framework for the IJB in respect of its policy objectives and priorities in relation to all delegated functions of the IJB. This includes ensuring that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service performance against IJB budgets, the National Health and Wellbeing outcomes,	X	X	X	X	X	Quarterly Performance Report against Delivery Plan 020424 Quarterly Performance Report against Delivery Plan 040624 Quarterly Performance Report against Delivery Plan 100924 Quarterly Performance Report against Delivery Plan 031224 Quarterly Performance Report against Delivery Plan 250224



the associated core suite of key performance indicators and other appropriate local objectives and priorities.						
5. Receive and scrutinise performance reports and receive assurance that actions in respect of emerging trends are proportionate to the IJB's Risk Appetite Statement.		X	X	XX		Primary Care Improvement Plan Update 040624 Navigator Project Evaluation 100924 Justice Social Work Delivery Plan Update and Performance Report 031224 Adult Support and Protection Biennial Report 031224
6. Instruct Performance Reviews and related processes.		XX		X		Review of Duties and Year End Report 040624 Directions Tracker 040624 Directions Tracker 031224
7. Support the IJB in delivering and						



expecting cooperation in seeking assurance that hosted services run by Partners are working effectively and efficiently.						
8. Monitor the IJB's work and performance as a Category One Responder under the Civil Contingencies Act 2004.				X		ACHSCP/IJB Emergency Activation Plan 031224
<u>Risk & Governance</u>						
9. Approve the Board Assurance Framework for the IJB.	X					Board Escalation and Assurance Framework 020424
10. Monitor the risk appetite and/or tolerance established by the Board Assurance Framework to ensure effective oversight and governance of the ACHSCP activities.				X		Strategic Risk Register and Appetite Statement 031224
11. Scrutinise and ensure the existence of, and compliance with, an appropriate risk management strategy including: reviewing risk management	X			X		Strategic Risk Register 020424 Strategic Risk Register and Appetite Statement 031224



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 recommendations being brought to the IJB.						
12. Approve the sources of assurance used in the Annual Governance Statement consider whether it properly reflects the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and effectiveness of the IJB's Scheme of Governance, Risk Management and Control .					X	Annual Review of Financial Regulations and Reserves Policy 250225
13. Review the overall Internal Control						



arrangements of the IJB and make recommendations to the IJB regarding signing of the Governance Statement, having received assurance from all relevant Committees.						
14. Review non material changes to any of the policies of the IJB for ensuring continued compliance with relevant regulatory and legislative requirements, legal and any related reporting.						
Financial						
15. Ensure that the systems for financial reporting to the IJB, including those of budgetary control, are subject to review as to the completeness and accuracy of the information provided.		X				Approval of Unaudited Accounts 040624
16. Ensure the integrity of the Annual Report and			X	X		Quarterly financial monitoring Report 100924



Financial Statements of the IJB before submission to the IJB, and any other formal announcements relating to its financial performance, reviewing significant reporting issues and judgements that they contain, and including the meaning and significance of the figures, notes and significant changes; accounting policies and practices followed, and significant changes; explanation of estimates or provisions having material effect; the schedule of losses and special payments and any reservations and disagreements between internal and external auditors, and the Chief Officer which are not resolved.						Finance Position 031224
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17. Scrutinise, Consider and approve the annual financial accounts and related matters;						
18. Receive and review regular financial monitoring reports, financial statements, significant financial returns to regulators and any financial information contained in other official documents, including the Annual Governance Statement.						
19. Review the methods used to account for significant or unusual transactions where different approaches are possible (including unadjusted mis-statements in the financial statements) and 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	2025/26					
	300425	170625	270825	191125	240226	
Audit						
1. Ensure there is an effective Internal Audit Function that meets the Public Sector Internal Audit Standards and that it provides appropriate independent assurance to the Committee, Chief Officer and IJB.						
2. Scrutinise, review and approve the annual audit plans (internal and external) on behalf of the IJB, receiving reports, overseeing and reviewing actions taken on audit	X	XX				<p>External Audit Annual Audit Plan 300425</p> <p>Internal Audit Annual Report 170625</p> <p>Internal Audit – HSCP Commissioning 170625</p>



recommendations and escalating to the IJB as appropriate.						
3. Be aware of, scrutinise, receive assurance and monitor any relevant improvement activity arising from audit findings, inspections and regulatory advice from assurance providers (such as the Care Inspectorate, Audit Scotland, Healthcare Improvement Scotland and the Mental Welfare Commission), to ensure the integrity of Aberdeen City Health and Social Care Partnership (ACHSCP) control systems and processes.						
Performance						
4. Approve, monitor and review a performance framework for the IJB in respect of its policy	X	X				Quarterly Performance Report against Delivery Plan 300425



objectives and priorities in relation to all delegated functions of the IJB. This includes ensuring that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service performance against IJB budgets, the National Health and Wellbeing outcomes, the associated core suite of key performance indicators and other appropriate local objectives and priorities.						Locality Planning Annual Performance Reports 170625
5. Receive and scrutinise performance reports and receive assurance that actions in respect of emerging trends are proportionate to the		XXX		X		Primary Care Improvement Plan Update 170625 Justice Social Work Service Delivery Plan 170625 Health improvement Fund Annual Report 170625



IJB's Risk Appetite Statement.						Justice Social Work Delivery Plan Update and Performance Report 191125
6. Instruct Performance Reviews and related processes.		XX				Directions Tracker 170625 Review of Duties and Year End Report 170625
7. Support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by Partners are working effectively and efficiently.						
8. Monitor the IJB's work and performance as a Category One Responder under the Civil Contingencies Act 2004.				X		ACHSCP/IJB Emergency Activation Plan 031224
<u>Risk & Governance</u>						



9. Approve the Board Assurance Framework for the IJB.			X			Board Assurance and Escalation Framework 270825
10. Monitor the risk appetite and/or tolerance established by the Board Assurance Framework to ensure effective oversight and governance of the ACHSCP activities.						
11. Scrutinise and 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 recommendations being brought to the IJB.			X			Strategic Risk Register 270825



12. Approve the sources of assurance used in the Annual Governance Statement consider whether it properly reflects the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and effectiveness of the IJB's Scheme of Governance, Risk Management and Control .						
13. Review the overall Internal Control arrangements of the IJB and make recommendations to the IJB regarding signing of the Governance Statement, having received assurance from all relevant Committees.						
14. Review non material changes to any of the						



polices of the IJB for ensuring continued compliance with relevant regulatory and legislative requirements, legal and any related reporting.						
Financial						
15. Ensure that the systems for financial reporting to the IJB, including those of budgetary control, are subject to review as to the completeness and accuracy of the information provided.		X				Approval of Unaudited Accounts 170625
16. Ensure the integrity of the Annual Report and Financial Statements of the IJB before submission to the IJB, and any other formal announcements relating to its financial performance, reviewing significant reporting issues and judgements that they contain, and including the meaning and						



significance of the figures, notes and significant changes; accounting policies and practices followed, and significant changes; explanation of estimates or provisions having material effect; the schedule of losses and special payments and any reservations and disagreements between internal and external auditors, and the Chief Officer which are not resolved.						
17. Scrutinise, Consider and approve the annual financial accounts and related matters;						
18. Receive and review regular financial monitoring reports, financial statements, significant financial returns to regulators and any financial			X			Budget Savings Update 270825



information contained in other official documents, including the Annual Governance Statement.						
19. Review the methods used to account for significant or unusual transactions where different approaches are possible (including unadjusted mis-statements in the financial statements) and approve budget virements						