



Integration Joint Board

Report Title	Audit & Performance Systems - Terms of Reference
Lead Officer	Alex Stephen, Chief Finance Officer, ACHSCP
Report Author (Job Title, Organisation)	Alex Stephen, Chief Finance Officer, ACHSCP
Date of Report	31.10.16
Date of Meeting	15.11.16

1: Purpose of the Report

The Audit & Performance Systems Committee's Terms of Reference are required to be reviewed every six months.

2: Summary of Key Information

The terms of reference of the Audit & Performance Systems Committee are attached as appendix 1 of this report. Any decision to change the terms of reference needs to be made by the Integration Joint Board.

One area the Integration Joint Board may wish to consider changing is in relation to approval of the annual accounts. At present point 13 reads 'to consider the annual financial accounts and related matters before submission to and approval by the IJB'.

The Local Authority Accounts (Scotland) Regulations 2014, indicates the following with regard to approval of the accounts:

'the local authority or a committee of that authority whose remit includes audit or governance functions must meet to consider the unaudited Annual Accounts as submitted by the auditor'

'A local authority, or a committee of that authority whose remit includes audit or governance functions, must meet to consider the audited Annual Accounts'

The IJB needs to comply with this legislation and it might be helpful to change point 13 to allow the Audit & Performance Systems Committee 'to consider and approve the annual financial accounts and related matters'. This is the same approach taken by Aberdeen City Council and will allow the accounts to be agreed



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at the September 2017 meeting of this committee.

The Audit & Performance Systems Committee considered this change at its meeting on the 25th of October 2016 and recommends the change to the terms of reference as outlined.

3: Equalities, Financial, Workforce and Other Implications

The delegation of power to the APS Committee to scrutinise and approve the Partnership's annual accounts is reflective of the growing maturity of the Board's governance arrangements. Closely adhering to the current statutory reporting framework and the relevant accounting codes of practice as detailed above negates legal compliance risks.

4: Management of Risk

Identified risk(s): NA

Link to risk number on strategic or operational risk register: NA

How might the content of this report impact or mitigate the known risks: NA

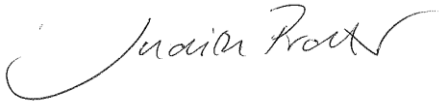

5: Recommendations

The Integration Joint Board is asked to:

1. Approve the changes to the Terms of Reference, as recommended by the Audit & Performance Systems Committee and detailed in appendix 1.



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6: Signatures	
	Judith Proctor (Chief Officer)
	Alex Stephen (Chief Finance Officer)