



Audit & Performance Systems – Committee Duties & Annual Plan

Review Date: April 2019 (submitted APS May 2019)

Purpose of the Document

This document provides an overview of the duties of the Audit and Performance Systems Committee (APS) and indicates when the duty were fulfilled for the financial year 2018/19. It further provides a plan for fulfilment of the same duties for the financial year 2019/20.

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:

Duty	When considered in 2018/19 and Agenda Item No.					Comments
	100418	190618	110918	131118	260219	
1. The preparation and implementation of the strategy for Performance Review and monitoring the performance of the Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB;			X		X	Performance monitoring quarterly to APS/IJB alternatively.
	X	X	X	X	X	Quarterly transformation programme performance monitoring reports. Includes deep dive presentation into specific areas.
			X	X		Financial Monitoring Reports (APS/IJB quarterly)



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
				X	X	Other Performance Reports as requested
<p>2. 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.</p> <p>The performance systems scrutiny role of the Committee is underpinned by an 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.</p> <p>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>			X		X	Performance monitoring quarterly to APS/IJB alternatively.
			X		X	Annual review of the performance monitoring framework & reporting.
					X	Annual review of the Board Assurance & Escalation Framework.
						APS ToRs have been reviewed directly by the IJB in May 2019.
3. Acting as a focus for value for money and service quality initiatives;						Reactive. Example of the living wage processes.



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
4. To review and approve the annual audit plan on behalf of the IJB,	X					Internal Audit Plan (Apr 18).
receiving reports, overseeing and reviewing actions taken on audit recommendations and reporting to the Board;					X	External Audit Plan (Feb19)
	X	X	X			Internal Audit Annual report (Apr 18) External Audit Annual Report (Sept18) Internal audit reports received as per the internal audit plan, from both ACC & NHSG
5. Monitoring the annual work programme of Internal Audit, including ensuring IJB oversight of the clinical and care audit function and programme to ensure this is carried out strategically;		X	X			Internal audit plan, annual report & reports as required.
6. To consider matters arising from Internal and External Audit reports;		X	X	X		Each meeting as required, as per internal/external audit plans
7. Review on a regular basis actions planned by management to remedy		X	X		X	Each meeting as required, as per internal/external audit plans



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
weaknesses or other criticisms made by Internal or External Audit.						
8. To support the IJB in ensuring that the strategic integrated assurance and performance framework is working effectively, and that escalation of notice and action is consistent with the risk tolerance set by the Board.			X		X	Performance monitoring Revised performance framework (Feb19)
9. To support the IJB in delivering and expecting cooperation in seeking assurance that hosted services run by partners are working effectively in order to allow Aberdeen City IJB to sign off on its accountabilities for its resident population.						
10. Review risk management arrangements, receive annual Risk Management updates and reports and annually review with the full Board the IJB's risk appetite document.	X		X	X	X	Reviewed risk appetite (Apr18) Risk Register (Apr18, Sept18, Nov18, Feb19)
11. Ensure existence of and compliance with an appropriate Risk Management Strategy.			X		X	Connected to 10 (one fulfils other)



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
12. Reporting to the IJB on the resources required to carry out Performance Reviews and related processes;						Leadership Team currently undertaking series of service reviews. Updates on service mapping given in transformation report.
13. To consider and approve annual financial accounts and related matters;		X				Audited annual accounts (Jun18). Review of financial regulations (Jun18)
14. Approve & understand the sources of assurance used in the annual governance statement	X					Review of annual governance statement (Apr 18) Review of local code of governance (Apr18) Review of financial governance arrangements (Apr 18)
15. Review the Annual Performance Report to assess progress towards the implementation of the Strategic Plan			X		X	Review of annual report.
16. To be responsible for setting its own work programme which will include the right to undertake reviews following input from the IJB and any other IJB Committees;		X	X	X	X	As requested by the Committees & IJB, or as raised by APS Committee members. Statement of assurance included on agenda at end of every meeting.



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
17. The Committee may at its discretion set up short term working groups for review work. Membership of the working group will be open to anyone whom the Committee considers will assist in the task assigned. The working groups will not be decision making bodies or formal committees but will make recommendations to the Audit Committee;						None raised during 2018/19.
18. Promoting the highest standards of conduct by Board Members; and 19. Monitoring and keeping under review the Codes of Conduct maintained by the IJB.						Review of Code of Conduct – not completed
20. Will have oversight of Information Governance arrangements and staffing arrangements as part of the Performance and Audit process.						
22. To be aware of, and act on, Audit Scotland, national and UK audit findings		X	X	X	X	Audit Scotland (Jun18) JISOP; Audit Scotland (Nov18) Audit Scotland (Feb19)



Duty	When considered in 2018/19 and Agenda Item No.					
	100418	190618	110918	131118	260219	Comments
and inspections/regulatory advice, and to confirm that all compliance has been responded to in timely fashion.						Horizon-scanning activity to be undertaken prior to each APS committee. Any relevant reports and recommendations will be taken to committee.
Review						
9.1 The Terms of Reference will be reviewed every year to ensure their ongoing appropriateness in dealing with the business of the IJB.	X					Reviewed & approved by IJB in May 18. Additionally, included as a standing item for noting at the start of the agenda.
9.2 As a matter of good practice, the Committee should expose itself to periodic review utilising best practice guidelines.			X			Annual review against TOR – deferred until September



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	2019/20					Comments
	280519	200819	291019	250220	280420	
1. The preparation and implementation of the strategy for Performance Review and monitoring the performance of the Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB;			X	X		Performance monitoring quarterly to APS/CCG alternatively (APS considers Personalisation & Communities) .
	X	X	X	X	X	Transformation programme performance monitoring reports. Includes deep dive presentation into specific areas.
		X		X		Financial Monitoring Reports (APS/IJB quarterly)
	TBC	TBC	TBC	TBC	TBC	Reactive performance reports as requested
2. 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		Annual review of the performance monitoring framework & reporting.
				X		Annual review of the Board Assurance & Escalation Framework.
	X					
The performance systems scrutiny role of						



Duty	2019/20					Comments
	280519	200819	291019	250220	280420	
<p>the Committee is underpinned by an 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.</p> <p>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>						
3. Acting as a focus for value for money and service quality initiatives;						Reactive. Example of the living wage processes.
4. To review and approve the annual audit plan on behalf of the IJB,	X					
receiving reports, overseeing and reviewing actions taken on audit recommendations and reporting to the Board;				X		External Audit Plan (Feb19)
	X					External Audit Annual Report Internal audit reports received as per the internal audit plan, from both ACC & NHSG



Duty	2019/20					Comments
	280519	200819	291019	250220	280420	
5. Monitoring the annual work programme of Internal Audit, including ensuring IJB oversight of the clinical and care audit function and programme to ensure this is carried out strategically;	X					Internal audit plan
	X					Internal audit annual report (previously called Internal Financial Control Statement)
	X					Internal audit reports
6. To consider matters arising from Internal and External Audit reports;	TBC	TBC	TBC	TBC	TBC	Each meeting as required, as per internal/external audit plans
7. Review on a regular basis actions planned by management to remedy weaknesses or other criticisms made by Internal or External Audit.	TBC	TBC	TBC	TBC	TBC	Outstanding Recommendation Each meeting as required, as per internal/external audit plans
8. To support the IJB in ensuring that the strategic integrated assurance and performance framework is working effectively, and that escalation of notice and action is consistent with the risk tolerance set by the Board.				X		Performance monitoring Review of performance monitoring framework
9. To support the IJB in delivering and expecting cooperation in seeking						



Duty	2019/20					Comments
	280519	200819	291019	250220	280420	
assurance that hosted services run by partners are working effectively in order to allow Aberdeen City IJB to sign off on its accountabilities for its resident population.						
10. Review risk management arrangements, receive annual Risk Management updates and reports and annually review with the full Board the IJB's risk appetite document.			X			Reviewed risk appetite (following IJB workshop)
		X		X		Risk Register (Aug19)
11. Ensure existence of and compliance with an appropriate Risk Management Strategy.		X	X	X		Connected to 10 (one fulfils other)
12. Reporting to the IJB on the resources required to carry out Performance Reviews and related processes;						Reactive as and when requested
13. To consider and approve annual financial accounts and related matters;	X 30.04.19					Unaudited Accounts (special meeting 30.04.19)
		X				Audited Accounts
	X 30.04.19					ISA 260 Report (special meeting 30.04.19)
		X				



Duty	2019/20					Comments
	280519	200819	291019	250220	280420	
						Financial Regulations
14. Approve & understand the sources of assurance used in the annual governance statement	X 30.04.19					Review of annual governance statement; (special meeting 30.04.19) local code of governance; financial governance (May19)
15. Review the Annual Performance Report to assess progress towards the implementation of the Strategic Plan		X				Review of annual report.
16. To be responsible for setting its own work programme which will include the right to undertake reviews following input from the IJB and any other IJB Committees;	X	X	X	X	X	As requested by the Committees & IJB, or as raised by APS Committee members. Statement of assurance included on agenda at end of every meeting.
17. The Committee may at its discretion set up short term working groups for review work. Membership of the working group will be open to anyone whom the Committee considers will assist in the task assigned. The working groups will not be decision making bodies or formal committees but will make recommendations to the Audit Committee;	TBC	TBC	TBC	TBC	TBC	At the discretion of the committee so cannot comment on when they will be established. Statement of assurance at the end of every meeting provides opportunity to raise this.



Duty	2019/20					Comments
	280519	200819	291019	250220	280420	
18. Promoting the highest standards of conduct by Board Members; and 19. Monitoring and keeping under review the Codes of Conduct maintained by the IJB.	X					Review of Code of Conduct
20. Will have oversight of Information Governance arrangements and staffing arrangements as part of the Performance and Audit process.						As required
22. To 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	TBC	TBC	TBC	TBC	Horizon-scanning activity to be undertaken prior to each APS committee. Any relevant reports and recommendations will be taken to committee.
Review						
9.1 The Terms of Reference will be reviewed every year to ensure their ongoing appropriateness in dealing with the business of the IJB.	X					Included as a standing item for noting at the start of the agenda. Will be reviewed and reported in September 2019.



Duty	2019/20					
	280519	200819	291019	250220	280420	Comments
9.2 As a matter of good practice, the Committee should expose itself to periodic review utilising best practice guidelines.					s	Annual review session