

## **SOUTH AYRSHIRE HSCP PERFORMANCE & AUDIT COMMITTEE**

### **TERMS OF REFERENCE**

#### **Introduction**

1. The Performance and Audit Committee is identified as a Committee of the Integration Joint Board (IJB). The approved Terms of Reference and information on the composition and frequency of the Committee will be considered as an integral part of the Standing Orders. The Committee will be a Standing Committee of the IJB.
2. The Financial Regulations for the IJB were approved by the Integration Joint Board on 28 October 2015. Section 5.5 of the Financial Regulations outlines that the annual IJB Audit Report and Chief Internal Auditor's opinion for the IJB will also be reported to the Audit Committee of NHS Ayrshire and Arran and the Audit and Governance Panel of South Ayrshire Council.

#### **Constitution**

3. The IJB shall appoint the Committee. The Committee will consist of not less than six members of the IJB, excluding professional advisors. At least four Committee members must be IJB voting members and should be drawn from both Council and Health Board appointees.
4. The Committee may at its discretion set up working groups for review work. Membership of working groups 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 Performance and Audit Committee.

#### **Chair**

5. The Chair of the Committee will be a voting Member nominated by the IJB, noting that the Chair of the IJB cannot also chair the Performance and Audit Committee.

#### **Quorum**

6. Three Members of the Committee will constitute a quorum, including at least 2 voting members.

#### **Attendance at meetings**

7. The Chief Officer, Chief Finance Officer, Chief Internal Auditor and other professional advisors or their nominated representatives will normally attend meetings. Other persons shall attend meetings at the invitation of the Committee.

8. The external auditor will attend at least one meeting per annum.

### **Meeting frequency**

9. The Committee will meet at least three times each financial year – ordinarily more.
10. The External Auditor or Chief Internal Auditor may request a meeting if they consider that one is necessary.

### **Authority**

11. The Committee is authorised to request reports and make recommendations to the IJB for further investigation on any matters which fall within its Terms of Reference.

### **Duties**

12. The Committee will review the overall internal control arrangements of the IJB and make recommendations to the Board regarding the signing of the Governance Statement.
13. Specifically it will be responsible for the following duties:

### **Performance/best value**

- (i) Preparation and implementation of the strategy for Performance Review;
- (ii) Ensure that the Chief Officer establishes and implements satisfactory arrangements for reviewing and appraising service performance against set objectives, levels and standards of service including receipt of regular reports on these and to review progress against the outcomes in the Strategic Plan;
- (iii) Act as a focus for Best Value and performance initiatives; and
- (iv) Monitor the performance of the Partnership towards achieving its policy objectives and priorities in relation to all functions of the IJB.

### **Governance**

- (i) Review and approve the annual Internal Audit Plan on behalf of the IJB, receive reports and oversee and review progress on actions taken on audit recommendations and report to the IJB on these as appropriate;
- (ii) Receive monitoring reports on the activity of Internal Audit;
- (iii) Consider External Audit Plans and reports (including annual audit certificate / annual report), matters arising from these and management actions identified in response;
- (iv) Review risk management arrangements and receive regular risk management updates and reports; and

- (v) Ensure existence of and compliance with an appropriate Risk Management Strategy.

### **Audit**

- (i) Consider annual financial accounts and related matters before submission to and approval by the IJB; and
- (ii) Be responsible for setting its own work programme which will include the right to undertake reviews following input from the IJB, other IJB Committees and the Chief Officer, Chief Financial Officer and/or Chief Internal Auditor.

### **Standards**

- (i) Promote the highest standards of conduct and professional behaviour by IJB members in line with The Ethical Standards and Public Life etc (Scotland) Act 2000;
- (ii) Assist IJB Members in observing the relevant Codes of Conduct and;
- (iii) Monitor and keep under review the Codes of Conduct maintained by the IJB.