

West Dunbartonshire Health & Social Care Partnership Board
Audit and Performance Committee
Terms of Reference

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1. PURPOSE

- 1.1 West Dunbartonshire Health & Social Care Partnership Board is responsible for the strategic planning and reporting of a range of health and social care services delegated it by NHS Greater Glasgow & Clyde Health Board and West Dunbartonshire Council (described in full within its approved Integration Scheme). The Health & Social Care Partnership Board is responsible for the operational oversight of West Dunbartonshire Health & Social Care Partnership.
- 1.2 The West Dunbartonshire Health & Social Care Partnership Board's vision is "**Improving lives with the people of West Dunbartonshire**" which is implemented through the delivery of our Strategic Plan.
- 1.3 The Partnership Board is a legal entity in its own right created by Parliamentary Order, following ministerial approval of the Integration Scheme. It is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its transactions and responsibilities. Stewardship is a major function of management and, therefore, a responsibility placed upon the appointed members and officers of the Partnership Board.
- 1.4 The Health & Social Care Partnership Board positively promotes the principles of sound corporate governance within all areas of its affairs. It has established the Audit and Performance Committee has an essential component of the governance framework of the Health & Social Care Partnership Board.
- 1.5 The Audit and Performance Committee purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements through a process of constructive challenge. By ensuring there is sufficient assurance over governance, risk and control this provides the Partnership Board with greater confidence in discharging their responsibilities. These Terms of Reference for the Audit and Performance Committee reflect the span of responsibilities of the Partnership Board.
- 1.6 The Health & Social Care Partnership Board has a duty to secure Best Value. The scrutiny role undertaken by the Audit and Performance Committee supports the robust framework for service delivery supporting the HSCP's drive for continuous improvement in performance.

2. MEMBERSHIP

- 2.1 The Audit and Performance Committee will be composed of the six voting members of the Partnership Board, with equal representation from both West Dunbartonshire Council and NHS Greater Glasgow and Clyde, and two co-opted independent members with relevant knowledge, skills and experience. These co-opted members will be non-voting members.
- 2.2 The provisions in relation to duration of membership, substitution and removal of membership together with those in relation to the Integration Scheme, Standing Orders, Code of Conduct and Declarations of Interest will be those which apply to the Partnership Board.
- 2.3 The Audit and Performance Committee will be chaired by the Vice-Chair of the Partnership Board.

- 2.4 Two members of the Strategic Planning Group (a sub-committee of the Partnership Board) will be co-opted as non-voting members of the Audit and Performance Committee. The provisions in relation to duration of membership, substitution and removal of membership together with those in relation to the Integration Scheme, Standing Orders, Code of Conduct and Declarations of Interest will be those which apply to the Partnership Board.
- 2.5 As the Audit and Performance Committee will be responsible for overseeing and providing independent assurance on the adequacy of the risk management framework, the internal control environment and the financial governance arrangements of the Partnership Board, other non-voting members of the Partnership Board shall also have the right to attend. A schedule of meetings will be published for all Partnership Board members, and those non-voting members who confirm their intention to attend the meeting will be issued with papers for that meeting.
- 2.6 The Chief Financial Officer will nominate an Internal Audit Service, led by a named Chief Internal Auditor, to work on behalf of the Audit and Performance Committee.
- 2.7 The external auditors for the Partnership Board will be appointed by the Accounts Commission.
- 2.8 The appointed Chief Internal Auditor will normally attend meetings of the Audit and Performance Committee.
- 2.9 A representative of the external auditors will normally attend meetings of the Audit and Performance Committee.
- 2.10 The Chief Officer and Chief Financial Officer of the Health & Social Care Partnership Board will normally attend meetings of the Audit and Performance Committee.
- 2.11 The Audit and Performance Committee will be provided with a secretariat function by West Dunbartonshire Council.
- 2.12 Other officers of the Health & Social Care Partnership, West Dunbartonshire Council and NHS Greater Glasgow & Clyde may also be invited to attend meetings.

3. REPORTING

- 3.1 To discharge its responsibilities effectively, the Audit and Performance Committee will meet at least four times a year. Every meeting shall be open to the public but the provisions in relation to disclosure of information will be those which apply to the Partnership Board. (See "Section 7- Meetings" below for further explanation)
- 3.2 The Audit and Performance Committee will formally provide a copy of its minutes to the Partnership Board for inclusion on the agenda's of its subsequent meetings. These minutes will be made publicly available on the Health & Social Care Partnership Board's website (wdhscp.org.uk) and the audio minutes will be made publically available on West Dunbartonshire Council's website ([Audiominutes](#)).
- 3.3 The Audit and Performance Committee will provide the Partnership Board with an Annual Statement, timed to support finalisation of the accounts and the governance statement, summarising its conclusions from the work it has done during the year.

4. RESPONSIBILITIES & CORE FUNCTIONS

- 4.1 The Audit and Performance Committee will advise the Partnership Board, the Chief Officer and its Chief Financial Officer on:
- a) The strategic processes for risk, control and governance and the governance statement;
 - b) The annual compliance of the Partnership Board against the Local Code of Good Governance, to inform the governance statement;
 - c) The financial governance and accounts of the Partnership Board, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors;
 - d) The planned activity and results of both internal and external audit as they relate to the activities of the Partnership Board;
 - e) The adequacy of management response to issues identified by audit activity, including external audit's management letter/report;
 - f) The effectiveness of the internal control environment, the arrangements for ensuring value for money and managing exposure to the risks of fraud and corruption;
 - g) The effectiveness of risk management arrangements, ensuring existence of and compliance with an appropriate risk management strategy;
 - h) The adequacy of management response to reports concerned with the delivery of performance and quality of key elements of the Strategic Plan, including review of the Quarterly Performance Report;
 - i) Assurances relating to the corporate governance requirements for the Partnership Board; and
 - j) Appointment of the internal audit service or for purchase of non-audit services from contractors who provide audit services.
- 4.2 The Audit and Performance Committee will also periodically review its own effectiveness, how it has discharged its responsibilities and how it has complied with relevant professional guidance, including CIPFA's Position Statement (Chartered Institute of Public Finance and Accountancy) and report the results of that review to the Partnership Board.
- 4.3 The Audit and Performance Committee will also be able to meet privately and separately with the external auditor and the chief internal auditor if considered appropriate.

5. RIGHTS

- 5.1 The Chief Financial Officer will be responsible for providing assurance on the system of internal financial control to the Audit and Performance Committee on behalf of the Greater Glasgow and Clyde Health Board and West Dunbartonshire Council. In doing this, the Chief Financial Officer will be reliant on both the Health Board's and Council's systems of internal control to support compliance with both organisations' policies and promote achievement of each organisation's aims and objectives, as well as those of the Partnership Board as expressed in its Strategic Plan.
- 5.2 The Audit and Performance Committee receive, scrutinise and comment upon the formal submission of reports, findings and recommendations by the appointed Internal Audit service, external auditor (as appointed by the Accounts Commission), Audit Scotland and Inspectorate bodies. The Chief Financial Officer will ensure that follow-up reports on actions required will be provided to the Audit and Performance Committee as agreed.
- 5.3 The Chief Financial Officer will prepare an Annual Governance Statement for the Audit and Performance Committee prior to its being presented to the Partnership Board.

- 5.4 The Chief Internal Auditor for the Partnership Board will report to the Chief Financial Officer and the Audit and Performance Committee on an annual risk-based audit plan in respect of the activities of the Partnership Board; delivery of the plan and recommendations; and will provide an annual internal audit report, including the audit opinion.
- 5.5 The Audit and Performance Committee may procure specialist ad-hoc advice at the expense of the Partnership Board, subject to budgets agreed by the Chief Financial Officer and confirmed by the Partnership Board.

6. ACCESS

- 6.1 The appointed Chief Internal Auditor and the representative of External Audit (as appointed by the Accounts Commission) will have free and confidential access to the Chair of the Audit and Performance Committee.

7. MEETINGS

- 7.1 The Audit and Performance Committee will meet quarterly, with a provision for additional meetings if required as the discretion of the Chair of the Audit and Performance Committee; and with meetings scheduled at regular intervals between the meetings of the Partnership Board.
- 7.2 The meetings will be conducted in accordance with the Standing Orders of the Partnership Board, including:
- At least one half (i.e. three) of the six voting members of the Audit and Performance Committee will be present for the meeting to be deemed quorate.
 - Members of the Audit and Performance Committee must disclose any direct or indirect pecuniary or other interest in relation to an item of business to be transacted at a meeting of the Audit and Performance Committee, before taking part in any discussion on that item. Where an interest is disclosed, the other members present at the meeting in question shall decide whether the member declaring the interest is to be prohibited from taking part in discussion of, or voting on, the item of business.
- 7.3 Audit and Performance Committee meetings will normally be attended by the Chief Officer, the Chief Financial Officer, appointed Chief Internal Auditor and a representative of the External Auditor.
- 7.4 The Audit and Performance Committee may ask any other officers from the Health & Social Care Partnership, West Dunbartonshire Council and NHS Greater Glasgow & Clyde to attend to assist it with its discussions on any particular matter.
- 7.5 Subject to the extent of the accommodation available and except in relation to items certified as exempt and items likely to involve the disclosure of confidential information, meetings of the Audit and Performance Committee shall be open to the public (as per the Standing Orders of the Partnership Board). The Chief Officer shall be responsible for giving public notice of the date, time and place of each meeting of the Audit and Performance Committee.
- 7.6 The Audit and Performance Committee may by resolution at any meeting exclude the press and public there from during consideration of an item of business where it is likely in view of the nature of the business to be transacted or of the nature of proceedings that if

members of the press and public were present there would be a disclosure to them of exempt information as defined in Schedule 7A to the Local Government (Scotland) Act 1973 or it is likely that confidential information would be disclosed in breach of an obligation of confidence. The Audit and Performance Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters.

- 7.7 Every meeting of the Audit and Performance Committee shall be open to the public but these provisions shall be without prejudice to the Audit and Performance Committee's powers of exclusion in order to suppress or prevent disorderly conduct or other misbehaviour at a meeting. The Audit and Performance Committee may exclude or eject from a meeting a member or members of the press or public whose presence or conduct is impeding the work or proceedings of the Audit and Performance Committee.
- 7.8 The Partnership Board or the Chief Financial Officer may ask the Audit and Performance Committee to convene further meetings to discuss particular issues on which they want the Audit and Performance Committee's advice.