

Midlothian IJB Audit and Risk Committee



Thursday 7 March 2019 – 2pm

Audit Scotland Report – Auditing Best Value – Integration Joint Boards

Executive summary

Item number: 5.2

This report brings to the attention of the Committee the Audit Scotland Report on Auditing Best Value for IJBs.

Committee members are asked to:

- 1. Consider the publication of the report from Audit Scotland*
 - 2. Agree to a future extended Audit & Risk Committee to review the key messages in the report within the context of Midlothian IJB*
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Audit Scotland Report – Auditing Best Value – Integration Joint Boards

1. Purpose

This report lays out guidance to assist auditors with assessing best value within IJBs and therefore worth this committee being sighted on such guidance.

2. Recommendations

Committee members are asked to

- 1 Consider the publication of the report from Audit Scotland
- 2 Agree to a future extended Audit & Risk Committee to review the key points in the report within the context of Midlothian IJB

3. Background and main report

- 3.1 This Audit Scotland guidance note was published in March 2018 and aims to assist auditors assessing best value within IJBs. The IJB should secure best value similar to other public sector bodies including health and central government. This publication can be viewed at

<http://www.dg-change.org.uk/wp-content/uploads/2018/09/Agenda-Item-10-Appendix-1-Audit-Scotland-Report-Guidance-on-Best-Value.pdf>

Key Messages:

- 3.2 The guidance note lays out the expectations that IJBs demonstrate achievement of best value within documents such as the strategic plan and the performance reports. It further notes that Auditors should assess best value reviews of parent bodies and whether this supports the delivery of best value from the IJB. Finally an appendix of Audit prompts are set out as follows.

1. Who do you consider to be accountable for securing Best Value in the IJB?
2. How do you receive assurance that the services supporting the delivery of the strategic plan are securing Best Value?
3. Do you consider there to be sufficient buy-in to the IJB's longer term vision from partner officers and members?
4. How is value for money demonstrated in the decisions made by the IJB?
5. Do you consider there to be a culture of continuous improvement?
6. Have there been any service reviews undertaken since establishment – have improvements been identified? Is there any evidence of improvements in services and/or reductions in pressures as a result of joint working?

7. Have identified improvement actions been prioritised in terms of those likely to have the greatest impact?
 8. What steps are taken to ensure that quality of care and service provided is not compromised as a result of costs saving measures?
 9. Is performance information reported to the board of sufficient detail to enable value for money to be assessed?
 10. How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable?
- 3.3 The key questions above provide a helpful prompt and framework for the Audit & Risk Committee to reflect on how effective Midlothian IJB is delivering against best value approaches. In order to explore this further, it is proposed to extend a future meeting of the Audit & Risk Committee to allow for more detailed consideration of the above questions within the context of the IJB.

4. Policy Implications

- 4.1 The framework focuses on supporting the implementation of the Public Bodies (Joint Working)(Scotland) Act 2014.

5. Equalities Implications

- 5.1 There are no equalities implications arising from this report

6. Resource Implications

- 6.1 There are no resource implications arising from this report.

7 Risks

- 7.1 There are no risks associated.

8 Involving People

- 8.1 There are no direct implications for involving people as a result of this report.

9 Background Papers

- 9.1 None

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