



Integration Joint Board Audit and Risk Committee

Will be held on

Thursday 11th March 2021 at 2:30pm – 4:00pm

Via TEAMS

MEMBERS

Ian Carruthers (Chair)	-	Voting Member
Marsali Caig (Vice Chair)	-	Voting Member
Jane Maitland	-	Voting Member
Lesley Bryce	-	Voting Member
Joanne Brown	-	External Auditor
Katy Kerr	-	Chief Finance Officer
Alison Warrick	-	Governance Officer
Julie Watters	-	Internal Auditor

Please forward any items to be discussed under AOCB to dg.hslog@nhs.scot

Terms of Reference – Audit and Risk Committee

1. General

- 1.1 The Standing Orders as adopted by the Integration Joint Board shall apply to all meetings of the Committee.
- 1.2 The quorum for any meeting of a committee shall be half of its Voting Members
- 1.3 Substitutes are permitted from the Membership of the Integration Joint Board but a voting member may not attend as a substitute for a non-voting member.
- 1.4 A substitute voting member of the Integration Joint Board may be a Committee member.
- 1.5 Minutes of the Committee are to be reported and approved at the next meeting of the Committee.
- 1.6 Approved Minutes of Committee meetings will also be reported to the Integration Joint Board.

2. Role and Remit:

- 2.1 To appoint an Internal Auditor.
- 2.2 To review the effectiveness of the Board's framework of governance, risk management and control.
- 2.3 To approve the draft Annual Accounts prior to their submission for consultation.
- 2.4 To approve the annual risk based internal audit plan and monitor internal audit work against the plan.
- 2.5 To consider the annual external audit plan.
- 2.6 To approve the internal audit charter and monitor the independence and effectiveness of the internal audit function.
- 2.7 To consider internal and external audit reports and receive assurance that agreed recommendations have been timeously and effectively implemented.
- 2.8 Consider the unaudited accounts and governance statement.
- 2.9 To redirect internal audit resources as and when deemed appropriate.
- 2.10 To make recommendations to the Board on any matters within its remit which are otherwise referred to it by the Board.
- 2.11 To develop a risk management strategy for approval by the Board.
- 2.12 To advise on the appropriate risk appetite for the Board.
- 2.13 To advise on any subsequent changes to the risk management strategy and risk appetite for approval by the Board.
- 2.14 To consider the effectiveness of the risk management process, ensuring that significant risks are being adequately managed.
- 2.15 To monitor implementation on improvement action plans.
- 2.16 To undertake a risk review in order to gain assurances around the effectiveness of the risk register and potentials threats directly relating to the implementation of Dumfries and Galloway IJB Strategic Plan

3. Membership

- 3.1 Four Voting Members of the Integration Joint Board, comprising of 2 appointed by NHS Dumfries and Galloway and 2 by Dumfries and Galloway Council.
- 3.2 One Advisory Member of the IJB being the Chief Finance Officer
- 3.3 The Chair and Vice Chair of the Committee to be appointed by the Integration Joint Board.
- 3.4 In accordance with the Audit Committee Handbook, the Chair and Vice Chair of the Integration Joint Board may not be Members of the Committee.
- 3.5 The Chief Internal Auditor, External Auditor and Risk Officers from NHS Dumfries and Galloway and Dumfries and Galloway Council are invited to attend the Committee as required.

4. Frequency of Meetings:

- 4.1 There will be a minimum of 3 meetings per year although additional meetings can be agreed by the Chair if required.