

**CLACKMANNANSHIRE AND STIRLING HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD (IJB)
AUDIT & RISK COMMITTEE TERMS OF REFERENCE**

Constitution

The IJB shall appoint the Committee. The Committee should agree on the professional advisors it requires on a regular and adhoc basis. The Committee is required to review its terms of reference on an annual basis.

The Committee will meet at least twice per annum. The Committee will be supported and serviced by the Chief Finance Officer and a Nominated Risk Management Lead from one of the Constituent Authorities. The Committee will report to the Integration Joint Board

Chairperson

The Integration Joint Board shall appoint the Chair and Vice Chair of the Committee who will be voting members of the Committee.

Membership

The Integration Joint Board shall appoint the membership of the Committee. It is proposed the membership consists of four voting members with one being from each of Clackmannanshire Council and Stirling Councils and two being from NHS Forth Valley plus two non-voting members.

Substitutions are permitted but must be voting members of the Integration Joint Board and at least one voting member of the Committee must be present.

Quorum

50% of the voting members from two constituent authorities being present will constitute a quorum.

Functions Referred

The following functions of the Integration Joint Board shall stand referred to the Audit & Risk Committee –

1. Assess the adequacy and effectiveness of the Integration Joint Board's internal controls and corporate governance arrangements and consider the annual governance reports and assurances to ensure that the highest standards of probity and public accountability are demonstrated.
2. Ensure existence of and compliance with an appropriate Risk Management Strategy. Review risk management arrangements and receive regular risk management updates and reports; Regularly scrutinise the IJBs Strategic Risk Register and ensure high risks are incorporated within reporting to the IJB by exception.
3. Review and approve the Internal Audit Annual Plan on behalf of the Integration Joint Board, receive reports and oversee and review progress on actions taken on audit recommendations and report to the Integration Joint Board on these as appropriate.

4. Consider the External Audit Annual Plan on behalf of the Integration Joint Board, receive reports, and consider matters arising from these and management actions identified in response before submission to the Integration Joint Board; The Audit Committee may also consider relevant national audit reports particularly those relating to Health and Social Care Integration from Audit Scotland.
5. Consider annual financial accounts and related matters before submission to and approval by the Integration Joint Board.
6. Consider reasonable arrangements for ensuring best value for delegated integration functions.
7. The Committee is authorised by the Integration Joint Board to investigate any activity within its terms of reference, and in so doing, may seek any information it requires.
8. Consider how the IJB Audit and Risk Committee can work with the Audit Committees from the constituent authorities to minimise duplication and achieve improved clarity of respective accountabilities in a transparent and proportionate manner.