

Minutes

Performance Audit Committee
Thursday 24 August 2023, 12.00 pm
Online via Microsoft Teams

Present:

Christine Lester (Chair)
Andrew Burns
Jennifer Henderson
Ronnie Hinds
Angela Leitch

Apologies:

Apologies were received for Malcolm Bell.

In attendance:

Allan Campbell, Secretary to the Accounts Commission
Antony Clark, Executive Director of Performance Audit and Best Value (PABV) (items 4 & 5)
Carol Calder, Audit Director, PABV (item 4)
Kathrine Sibbald, Senior Manager, PABV (item 4)
Zoe McGuire, Audit Manager, PABV (item 4)
Mark Taylor, Audit Director, PABV (item 5)
Helena Gray, Controller of Audit
Jack Nixon (minutes)
Carol Evans, Accounts Commission member
Ruth MacLeod, Accounts Commission member
Michael Neilson, Accounts Commission member
Derek Yule, Accounts Commission member
Joe Chapman, Policy Manager to the Accounts Commission
Christopher Lewis, Senior Auditor, PABV
Claire Richards, Senior Auditor, PABV
Gillian Simpson, Business Manager, PABV

1. Apologies for absence

Apologies were received for Malcolm Bell.

2. Declaration of connections or conflict

There was no declaration of connections or conflict.

3. Minutes of meeting of 23 August 2023

The minutes of the meeting of 23 August 2023 were noted, the Commission having previously approved them as a correct record and agreed the recommendations therein.

4. IJB Finance and performance report

The Committee considered a briefing by the Executive Director of PABV on IJB Finance and performance report.

During discussion, the Committee discussed the following:

- Antony Clark provided an overview of IJB reporting to date and explained that health and social care is a shared area of interest for the Commission and the Auditor General, with potential for joint reporting including on the implementation of integration and on the National Care Service.
- It was agreed the scope of this year's audit is very ambitious and some areas and topics may be more prevalent in the final report – the audit team are keen to work with sponsors on this throughout scoping and drafting. It was also acknowledged that not everything needs to be included in the report itself – some areas could be covered via other outputs.
- The committee agreed this report provides a real opportunity to set out what IJBs do and where they sit in the landscape and outline any local differences. There is also an opportunity to assess the impact or the difference that IJBs are making, using examples and case studies to highlight good practice and areas for improvement.
- Antony Clark advised the intention was to use national comparisons across IJBs and look at them thematically, rather than seek to make judgements for example about the relative effectiveness of different models of commissioning. The committee also discussed correlation analysis between deprivation within council areas with outcomes and performance.
- Regarding timescales for the report, the audit team are confident of meeting the target publication date, and it was agreed that it will be important to publish the report before the summer recess, with the scope to be adjusted if necessary to achieve this.

Following discussion, the Committee:

- The Committee delegated authority for the upcoming social care blog to the sponsors for sign off.
- It was agreed when the Commission discusses IJBs and the services they are responsible for in the future it will include the term 'health' as well as social care as the Commission is responsible auditing the whole system including both community health and social care.
- Agreed the scope and I&I for the audit.

5. Dynamic work programme: process & approach

The Committee considered a briefing by the Audit Director on the Dynamic work programme: process & approach.

During discussion, Mark Taylor advised the Committee of the systematic update process, enabling the Commission and AGS to consider and approve changes to the programme throughout the year. It is planned to move to a triannual process (3 times a year) from the start of 2024. The recent addition of resource/cost information was also highlighted.

Mark Taylor explained that the purpose of today's paper is to prompt reflections and questions on the process; the next work programme update paper, in February, will present options for the Commission.

Ronnie Hinds commented that there is limited additional capacity as the work programme is fairly full, so decisions would have to be made about which work a new audit would replace.

Following discussion, the Committee noted the report.

6. Any other business

The Chair, having advised that there was no business for this item, closed the meeting.

Close of meeting

The meeting finished at 12.50 pm.