

**Glasgow City
Integration Joint Board
Finance, Audit and Scrutiny Committee**

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IJB Finance, Audit and Scrutiny Committee - Annual Assessment

Purpose of Report:

The purpose of this report is to update the IJB Finance, Audit and Scrutiny Committee on work carried out by officers to design an approach for assessing the effectiveness of this Committee, and to seek approval to implement the proposed approach.

Background/Engagement:

The Chartered Institute of Public Finance and Accountancy (CIPFA) published guidance in late 2022 for local authority Audit Committees, to support Audit Committee members in fulfilling their role.

The key elements of this guidance were presented to this Committee in [June 2023](#) and to the Integration Joint Board (IJB) in September 2023, along with recommendations to improve compliance with the new guidance, based on a self-assessment carried out by the IJB's Internal Audit team.

The recommendations included annual consideration and reporting of the performance of the committee in discharging its responsibilities.

Governance Route:

The matters contained within this paper have been previously considered by the following group(s) as part of its development.

HSCP Senior Management Team ☐

Council Corporate Management Team ☐

Health Board Corporate Management Team ☐

Council Committee ☐

Update requested by IJB ☐

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	Other <input checked="" type="checkbox"/> IJB Development Session (6 November 2024) Not Applicable <input type="checkbox"/>
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Recommendations:	<p>The IJB Finance, Audit and Scrutiny Committee are asked to:</p> <ul style="list-style-type: none">a) Note the contents of this report;b) Approve the proposed question set for the evaluation survey to FASC members;c) Approve the proposed layout for reporting FASC activity as part of the evaluation exercise; andd) Approve the proposed approach to carrying out and reporting annual effectiveness evaluation of this Committee.
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Relevance to Integration Joint Board Strategic Plan:
To provide assurance on all work conducted in line with the Strategic Plan.

Implications for Health and Social Care Partnership:

Reference to National Health & Wellbeing Outcome:	None
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Personnel:	None
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Carers:	None
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Provider Organisations:	None
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Equalities:	None
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Fairer Scotland Compliance:	None
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Financial:	None
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Legal:	None
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Economic Impact:	None
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Sustainability:	None
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Sustainable Procurement and Article 19:	None
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Risk Implications:	Failure of the Finance, Audit and Scrutiny Committee to discharge its duties and operate effectively could have wider risk implications for the IJB and the HSCP.
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Implications for Glasgow City Council:	None
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Implications for NHS Greater Glasgow & Clyde:	None
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1. Purpose

- 1.1. The purpose of this report is to update the IJB Finance, Audit and Scrutiny Committee on work carried out by officers to design an approach for assessing the effectiveness of this Committee, and to seek approval to implement the proposed approach.

2. Background

- 2.1. The Chartered Institute of Public Finance and Accountancy (CIPFA) published guidance in late 2022 for local authority Audit Committees, to support Audit Committee members in fulfilling their role.
- 2.2. The key elements of this guidance were presented to this Committee in [June 2023](#) and to the Integration Joint Board (IJB) in September 2023, along with recommendations to improve compliance with the new guidance, based on a self-assessment carried out by the IJB's Internal Audit team.
- 2.3. The recommendations included proposals to; restructure the agenda of FASC meetings; development of an annual workplan for the committee; development of a committee training programme; an annual training plan for individual Members of FASC and annual consideration and reporting of the performance of the committee in discharging its responsibilities.
- 2.4. These recommendations were agreed by FASC and the IJB and the first two have been implemented. This report relates to recommendation to develop assessment and reporting of the performance of this Committee.

3. Activity to date

- 3.1. Following the report to the IJB in September 2023, officers conducted desktop research across other HSCPs and Local Authorities about their annual assessment processes for committees. While there was a lack of comprehensive guidance on evaluating public sector committee effectiveness, some direction and guidance was available from papers to the Council's Committees
- 3.2. Using this, a pilot annual assessment was carried out in 2024, using a combination of a survey of members and desktop research carried out by officers to review IJB and committee activity over the preceding 12 months. The results of these were reported to the FASC at its meeting on [12 June 2024](#).
- 3.3. The survey to IJB Members and their substitutes included questions related to their work on the IJB, and asked Members to confirm their membership of either of the IJB's committees so they could be directed to specific questions related to those committees.

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- 3.4. The intention of this approach was that officers would be able to isolate responses specific to the FASC. However, despite 14 respondents completing the survey, none identified themselves as being members of the FASC, therefore no data captured related specifically to this Committee.
- 3.5. As the June 2024 report noted, along with a lack of information from other HSCPs and local authorities, it was not possible to reach a conclusion on the effectiveness of this Committee, although was able to confirm that this Committee has discharged its responsibilities in line with its remit as set out in its [Terms of Reference](#).
- 3.6. As this meant the recommendation from the CIPFA self-assessment on annually evaluating the effectiveness of the Committee remained (to all intents and purposes) outstanding, the report proposed that officers conduct additional desktop research and bring this to an IJB Development Session so that the methodology and scope of future annual effectiveness evaluations could be informed by Members.
- 3.7. Officers widened the scope of the desktop research and reviewed materials and information from a variety of organisations and sources, (including CIPFA, the Scottish Institute for Accountants, Scottish Government and various financial institutions and good practice advisory services from across Scotland, England and Wales) to identify the characteristics of an effective committee, and specifically the characteristics of an effective finance, audit and scrutiny committee
- 3.8. These findings were presented to the IJB at its Development Session on 6th November 2024 and are shown in Tables 1 & 2 below.

Committee is properly constituted	Members have required knowledge and expertise	Members have access to support and briefings
Terms of reference are up to date	Regular dialogue with the Chair of the Committee	Members and officers recognise the importance of the Committee and its role

Table 1: Characteristics of an effective committee

Strong understanding of integrated services	Financial and audit expertise	Independence and objectivity
Effective risk management	Strong governance and compliance focus	Clear roles and responsibilities
Collaborative approach	Scrutiny and challenge	Ethical and public accountability
Commitment to continuous improvement	Effective communication	Strong leadership

Table 2: Characteristics of an effective IJB Finance, Audit and Scrutiny Committee

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- 3.9. Members reviewed and discussed the information presented and requested that officers proceed with developing an appropriate question set and liaise with the IJB's Internal Auditors to ensure that self-assessment was an appropriate way to proceed, or if independent assessment would be a more appropriate means of evaluating this Committee's effectiveness.
- 3.10. Officers met with Internal Auditors in December 2024 and confirmed that it would be acceptable for the annual effectiveness evaluation to be via self-assessment co-ordinated by HSCP officers.
- 3.11. Internal Audit also shared additional information relating to the process of evaluating Council committees which helped inform the proposed question set below.

4. Proposal for Annual Effectiveness Evaluation

- 4.1. Officers propose that the annual evaluation of the effectiveness of the IJB Finance, Audit and Scrutiny Committee consists of a survey to FASC members, and desktop research conducted by officers on Committee activity over the 12-month period being assessed. Completion of the survey by FASC members will be mandatory in order to comply with the CIPFA guidance referred to above (para. 2.1).
- 4.2. The proposed question set for the FASC member survey is shown in Appendix 1 of this report, along with the response options. The survey will also provide members the opportunity to expand on these responses with additional comments if they wish.
- 4.3. The survey will also contain a section for members to indicate where, in their view, they require training or additional support in relation to their role on this Committee to inform individual training plans (as per CIPFA self-assessment recommendations). This information was also gathered in the pilot evaluation reported in June 2024, however as explained above (para 3.4 & 3.5) members of this Committee were not identified in the responses therefore it was not possible to produce training plans.
- 4.4. In terms of the desktop research component of the annual evaluation, in 2024 the table below was compiled and included in the June 2024 report:

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Description	Number
Membership	
Council voting members	3
Health Board voting members	3
Professional members	1
Stakeholder representative members	1
Vacancies	1
Meetings	
Meetings held	6
Meetings cancelled	0
Total member attendees	108
Total apologies	10
Agenda	
Total agenda items	98
Items relating to audit	12
Items relating to finance	7
Items relating to performance	21
Items relating to governance, assurance, risk	22
CIPFA papers	2

Table 3: FASC Committee activity (from June 2024 Evaluation Report)

- 4.5. For future evaluations, it is recommended that the information in the Agenda section of this table is expanded so that items of business considered by the Committee during the evaluation period (i.e. the preceding financial year) are aligned against the specific duties of the Committee as set out in its Terms of Reference.
- 4.6. This would enhance the level of information being presented and ensure that the Committee, and the IJB, could be more fully assured that the Committee had discharged its duties, and also identify if/where the Committee had not fulfilled its agreed remit.
- 4.7. An example of this proposed expanded information would be presented as part of the assessment report is shown in Table 4 below:

Duty	2023/24						Comments
	19/04/2023	14/06/2023	13/09/2023	25/10/2023	13/12/2023	07/02/2024	
Audit							
Approve Annual Audit Plan	X						190423 - Glasgow City IJB Internal Audit Plan 2023/24
Review and scrutinise external audit and inspection reports		X	X				140623 - Adult Support and Protection – 2022 Annual Joint Self-Evaluation 130923 - Ernst & Young – Annual Audit Report 2022-23

Table 4: Example of proposed FASC Committee activity presentation for future evaluation reports

- 4.8. If members are in agreement to this approach, the survey will be developed and issued for members to complete in April 2025, with the findings and desktop research into FASC activity reported to the Committee at its meeting on 11 June 2025, and each June thereafter. As noted above, training plans for members of this Committee will also be generated from the relevant responses to the survey, however these will not be included in the report for confidentiality reasons.

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5. Recommendations

5.1. The IJB Finance, Audit and Scrutiny Committee are asked to:

- a) Note the contents of this report;
- b) Approve the proposed question set for the mandatory evaluation survey to FASC members;
- c) Approve the proposed layout for reporting FASC activity as part of the evaluation exercise; and
- d) Approve the proposed approach to carrying out and reporting annual effectiveness evaluation of this Committee.

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Appendix 1: Proposed question set for IJB FASC annual assessment survey

To what extent do you agree or disagree with the following statements relating to the IJB Finance, Audit and Scrutiny Committee?	
1. The Committee fulfilled its Terms of Reference	<p>For each statement respondents required to provide one response from:</p> <p align="center">Strongly Agree Agree Neutral Disagree Strongly disagree</p> <p align="center">Text box also provided for respondents to expand on their answers if they wish</p>
2. The workplan of the Committee reflects its Terms of Reference	
3. Agendas cover items relevant to the Committee	
4. I understand the remit of the Committee	
5. The Committee is effective in carrying out its remit	
6. I am able to contribute to the development of the Committee workplan	
7. The Committee influences decisions of the IJB	
8. The Committee influences policies of the IJB	
9. The Committee helps to drive the improvement function in the IJB	
10. The Committee helps the IJB deliver better outcomes	
11. The business of the Committee allows me to fulfill my role as a representative of a Partner body or stakeholder	

How satisfied or dissatisfied are you with the following aspects of IJB Finance, Audit and Scrutiny papers?	
12. Quality of the committee papers	<p>For each statement respondents required to provide one response from:</p> <p align="center">Very satisfied Satisfied Neutral Dissatisfied Very dissatisfied</p> <p align="center">Text box also provided for respondents to expand on their answers if they wish</p>
13. Time before meeting when papers are issued/received	
14. Clarity of information included in committee papers	
15. Access to support and/or briefings from officers on content of papers (e.g. where these contain complex matters)	

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How would you rate the reports/presentations received by the IJB Finance, Audit and Scrutiny Committee?	
16. Performance	<p>For each report/presentation type respondents required to provide one response from:</p> <p style="text-align: center;">Excellent Good Fair Poor Don't know/No opinion</p> <p>Text box also provided for respondents to expand on their answers if they wish</p>
17. Financial	
18. Audit/Inspection	
19. Risk	
20. Governance/Assurance	
21. Other (please specify)	

Below is a list of statements relating to the conduct at the IJB Finance, Audit and Scrutiny Committee meetings. Please indicate the extent to which you agree or disagree with each.	
22. The Chair effectively guides the discussion and maintains focus on key issues	<p>For each statement respondents required to provide one response from:</p> <p style="text-align: center;">Strongly Agree Agree Neutral Disagree Strongly disagree</p> <p>Text box also provided for respondents to expand on their answers if they wish</p>
23. The Chair enables all members to participate	
24. There is generally open and constructive discussion	
25. Members have the opportunity and ability to challenge and scrutinise constructively and hold management to account.	
26. Officers are generally able to deal with questions that arise	
27. Where a question cannot be answered at Committee, a response is provided timeously	
28. Sufficient time is allocated to allow the Committee to manage its business	
29. The frequency of meetings allows the Committee to carry out its function	
30. Members attendance at Committees is satisfactory	
31. Officers attendance at Committees is satisfactory	
32. Members behave with respect in meetings	

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33. Do you feel the membership of the IJB FASC Committee has the right mix of skills and experience to carry out its remit?

Respondents required to provide one response from:

Yes
No
Don't know

Text box also provided for respondents to expand on their answers if they wish

34. In which areas do you think your skills/knowledge could be developed to assist you to effectively perform your role on the IJB Finance, Audit and Scrutiny Committee?

Public Sector Equality Duty (PSED)	For each area, respondents will be asked to select one of the following:
Equality Awareness (e.g. unconscious bias, EQIA etc.)	
Leadership, management and communication tools	
Budget setting process	I am confident about my skills/knowledge in this area and require no development
Information technology and administration (e.g. use of Microsoft applications)	I am confident about my skills/knowledge in this area, but would welcome refresher opportunities
Service and functions delegated to the IJB/HSCP	I am not confident about my skills/knowledge in this area and would welcome development opportunities
IJB Code of Conduct	
Role of an IJB Committee Member	
Distinguishing between IJB and Partner Body role	Text box also provided for respondents to provide additional information if required
Declarations of Interest	
Scrutiny of proposals / decision making	
Assessing impact of proposals	
Understanding and assessing risk	
Other (please specify)	

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