

Debbie Bozkurt  
Chief Finance Officer  
Western Isles IJB

15 July 2022

Dear Debbie

### **Best Value in Integration Joint Boards**

I know that my predecessor has engaged with many of you over the past couple of years about the Accounts Commission's intention to develop a new approach to auditing Best Value (BV) in Integration Joint Boards (IJBs). Audit Scotland then developed the new BV audit approach and piloted it in two IJBs in 2021.

We have always maintained that our emerging proposals would need to be flexible and take account of the Feeley independent review of social care. Since the Commission agreed to introduce a new approach to auditing BV in IJBs the Scottish Government has made a commitment to deliver a National Care Service (NCS) before the end of this parliament, i.e. by end 2026. Under the current proposals IJBs will be reformed into local care boards, accountable to Scottish Ministers and the new bodies will therefore be audited by the Auditor General for Scotland. This significant structural and organisational change, combined with wider issues associated with the proposed creation of the NCS, such as the need to consider the impact of planning for the introduction of the NCS on IJBs, raised some important questions about our current plans for auditing BV in IJBs.

I am now writing to inform you that after careful consideration and given the direction of travel regarding the NCS and having engaged intensively with stakeholders, the Accounts Commission has taken the decision not to proceed with the planned roll out of a new approach to auditing BV in IJBs.

The Commission has instead agreed to undertake a broad-based programme of national and local audit work on IJBs which we believe will have greater impact and make better use of audit resources than the Commission's plan to implement a new approach to auditing BV in IJBs. We anticipate that this programme of work will include:

- a further joint national performance audit with the Auditor General for Scotland on progress with health and social integration (including the identification of good practice);
- national thematic performance audit work in areas such as social care workforce planning and commissioning;
- a continued focus on IJB risks and performance through annual audit reports; and
- audit work in conjunction with the Auditor General for Scotland on Scottish Government planning and preparations for the new NCS.

The new proposals have been designed to ensure that the Commission (and where appropriate the AGS) are providing robust independent oversight and public reporting at both national and local level on the current performance of IJBs as well as monitoring and reporting on the risks and challenges created by the proposed creation of the new NCS.

We will keep you informed regarding our future programme of audit work as it progresses. I am keen in maintaining regular engagement with stakeholders in IJBs in coming months, and therefore will be in touch further.

Meantime, however, if you have any queries about our proposals, then please do not hesitate to get in touch.

Yours sincerely

A handwritten signature in black ink, appearing to read 'William Moyes'. The signature is fluid and cursive, with a large 'W' and 'M'.

**William Moyes**  
**Chair**