

# CÙRAM IS SLAINTE NAN EILEAN SIAR INTEGRATION JOINT BOARD



Meeting date: 23 June 2026

Item: 6.1

Title: Risk Management and Audit Strategy

Responsible Officer: Emma Macsween

Report Author: Emma Macsween

## 1 Purpose

This is presented to the Committee for:

- Assurance

This report relates to a:

- Legal requirement
- Local policy
- NHS Board/ LA /Integration Joint Board Strategy or Direction

Competence:

- There are no legal, financial or other constrains associated with the report.

## 2 Report summary

### 2.1 Situation

Internal Audit identified a range of improvement actions relating to the IJB Risk Management Strategy and the application of the associated processes. In order to address the issues, the Risk Management Strategy has been refreshed and was presented for approval to the June meeting of the Audit and Risk Committee. The approved Strategy and the supplementary flowchart previously shared for information are provided at appendices 1 and 2.

### 2.2 Background

The IJB is required to fulfil a range of obligations in keeping with the Public Bodies (Scotland) Act. The IJB Audit and Risk Committee is the standing Committee established to provide the assurance to the IJB in relation to finance and governance matters.

## 2.3 Assessment

The Strategy provides a transparent and clear approach for the IJB to fulfil the responsibilities associated with Risk management. The alignment of the IJB responsibilities with those of the parent bodies defines how operational, project and strategic risk management is undertaken and the associated assurance processes.

### 2.3.1 Quality/ Patient Care

Patient and service user care and safety is central to the operations of health and care services. The parent bodies have clearly defined risk appetite statements supported by risk management processes. The refresh of the IJB strategy will provide assurance that strategic risk is aligned to parent body risk management approaches.

### 2.3.2 Workforce

The proposed flowchart for IJB risk management reflects the process the workforces of the parent bodies are required to follow.

### 2.3.3 Financial

There is no financial impact associated with the recommendations. However, closing off the audit tracker with completed information regarding risk management is assisting in strengthening the level of assurance of IJB governance.

Accountants Name	Signature

Comment from the Chief Finance Officer:

### 2.3.4 Risk Assessment/Management

The risk strategy of the IJB requires to be aligned to the parent bodies to ensure there is a coherent and robust approach to risk management. This Strategy provides assurance that the risk management processes are escalated and managed in keeping with established governance for operational, project and strategic risk.

### 2.3.5 Equality and Diversity, including health inequalities

N/A

### 2.3.6 Climate Emergency and Sustainability Development

N/A

### 2.3.8 Communication, involvement, engagement and consultation

The update of Strategy had been undertaken with the input of risk management leads and internal audit. Corporate business management and democratic service colleagues have

assisted in ensuring the Risk Management flow chart reflects existing arrangements and the IJB considerations are appropriately placed for the Audit and Risk Committee's oversight.

### **2.3.9 Route to the Meeting**

The IJB Audit and Risk Committee approved the Strategy at the recent meeting on the 3<sup>rd</sup> of June 2026.

## **2.4 Recommendation**

- **Assurance**

## **3 List of appendices**

The following appendices are included with this report:

- Appendix 1 IJB Risk Management Strategy
- Appendix 2 IJB Risk management Flow Chart