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AUDIT AND RISK COMMITTEE

Meeting date:	**10 February 2026**
Item:	**7.1**
Title:	**Risk Management and Audit Flow**
Responsible Officer:	**Emma Macsween, Interim Chief Officer**
Report Author:	**Emma Macsween , Interim Chief Officer**

1 Purpose

This is presented to the Committee for:

- Awareness

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 have collated all outstanding actions in relation to functioning of the IJB. Following a review of the outstanding actions Internal Audit have received an updated position in terms of progress. The Integrated Corporate Management Team has oversight of the outstanding actions and proposed remedial action.

2.2 Background

The IJB is required to fulfil a range of obligations in keeping with the Public Bodies (Joint Working)(Scotland) Act 2014. This includes the requirement for assurance in relation to the associated financial and audit regulations within the Board's remit.

2.3 Assessment

The Interim Chief Officer, in conjunction with the Chief Finance Officer, has provided Audit with an update on the various outstanding actions. The two key themes within the tracker are assurance and risk management processes. To supplement the narrative corporate publicly available assurance information has been shared in relation to the Comhairle approach to governance and the cyber-attack. Given the feedback in relation to risk management strategy, it is proposed to produce a revised document addressing the issues raised utilising the existing approaches of the parent bodies. A flow chart has been produced to aid consideration of the associated governance, and this is available for awareness at Appendix 1.

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 financial planning and the associated risk management will assist 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. The proposal provides assurance that the risk management processes are escalated and managed in keeping with established governance for operational 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 the responses on the audit tracker has been undertaken following discussion with the Section 95 officers. Risk management leads, corporate business management and democratic service colleagues have assisted in ensuring the Risk Management flow chart reflects existing arrangements and the IJB considerations. The proposed approach has been subject to oversight by the Integrated Corporate Management Team.

2.3.9 Route to the Meeting

The IJB Audit and Risk Committee has previously considered the audit findings and recommendations. Integrated Corporate Management Team have oversight of the updated position. A concurrent report with a revised Tracker will be presented by Audit.

2.4 Recommendation

- **Awareness**

  A revised Risk Strategy will be submitted to the next series of meetings based on the Risk Management Flow Chart as detailed in Appendix 1.

3 List of appendices

The following appendices are included with this report:

- Appendix 1 IJB Risk Management Flowchart January 26