

Auditing Best Value - Integration Joint Boards



March 2018

Introduction

1. This guidance note seeks to assist auditors with assessing the achievement of Best Value (BV) in Integration Joint Board (IJB).

Background

2. It is the duty of the IJB to secure BV as prescribed in Part 1 of the [Local Government in Scotland Act 2003](#).
3. Per the [2017/18 Audit Planning Guidance](#):

'Auditors should consider accountable officers' duty to secure BV as part of the governance arrangements that they consider when planning and reporting on audit dimensions. This applies to auditors of IJBs, health and central government bodies (excluding small audited bodies).

More detailed audit work covering BV characteristics may also be carried out by auditors in these bodies, as part of their work on the audit dimensions. The nature and extent of this work will be determined by the annual risk assessment carried out by auditors.'

Assessing Best Value in IJB audits

4. Documents in which the IJB will be expected to demonstrate the achievement of BV include the Performance Report and the Strategic Plan. Per the [Public Bodies \(Joint Working\) \(Content of Performance Reports\) \(Scotland\) Regulations 2014](#):

'A performance report must include an assessment of performance in relation to Best Value, including information about how the planning and delivery of services in pursuance of integration functions have contributed to securing Best Value.'

5. The [appendix](#) of this guidance note contains a number of areas to consider when assessing the actions taken by IJBs to fulfil their duty to deliver BV. These should be discussed with a senior officer from the IJB.
6. Auditors should consider whether any BV review at the parent bodies could be used to inform their BV conclusions on the IJB.
7. Auditors should report findings and judgements from BV audit work in the 2017/18 annual audit report, with the expectation that any findings will be followed up as part of the 2018/19 audit. The follow up should reflect on the IJB's response to the findings and progress with improvement actions.

Appendix – Best Value auditor prompts

No.	Prompt	IJB response
1.	Who do you consider to be accountable for securing Best Value in the IJB?	
2.	How do you receive assurance that the services supporting the delivery of the strategic plan are securing Best Value?	
3.	Do you consider there to be sufficient buy-in to the IJB's longer term vision from partner officers and members?	
4.	How is value for money demonstrated in the decisions made by the IJB?	
5.	Do you consider there to be a culture of continuous improvement?	
6.	Have there been any service reviews undertaken since establishment – have improvements been identified? Is there any evidence of improvements in services and/or reductions in pressures as a result of joint working?	
7.	Have identified improvement actions been prioritised in terms of those likely to have the greatest impact?	
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of costs saving measures?	
9.	Is performance information reported to the board of sufficient detail to enable value for money to be assessed?	
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable?	