ITEM No …8……..

REPORT TO: **PERFORMANCE & AUDIT COMMITTEE – 20 MAY 2026**

REPORT ON: **SELF ASSESSMENT ANNUAL REVIEW OF 2025-26**

REPORT BY: **CHIEF FINANCE OFFICER**

REPORT NO: **PAC13-2026**

1.0 PURPOSE OF REPORT

1.1 To enable Performance and Audit Committee to undertake a self-assessment review of 2025-26 activity, which will subsequently be utilised to provide assurance to IJB.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Notes the contents of the report.

2.2 Confirms the activities undertaken by Performance and Audit Committee during 2025-26 are in line with its remit and terms of reference and instructs a report be submitted to IJB for oversight and assurance purposes.

3.0 FINANCIAL IMPLICATIONS

3.1 None

4.0 MAIN TEXT

4.1 The Performance and Audit Committee (PAC) was established as a Standing Committee of the Integration Joint Board (IJB) at the IJB meeting of the 30 August 2016 (Item IX of the minute refers) to ensure the IJB met its responsibilities for governance under the Integrated Resources Advisory Group (IRAG) guidance. Following this approval, the PAC first met on 17 January 2017 and has met on a regular basis ever since.

4.2 As part of good practice, PAC Terms of Reference are to be reviewed periodically to ensure the committee continues to have the remit to operate effectively and fulfil its duties. The most recent review of Terms of Reference was approved by IJB on 22 October 2025 (Article IX of the minute refers).

4.3 The purpose of the PAC is to provide independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of governance processes. The PAC also scrutinises performance and best value arrangements.

4.4 Over the course of 2025/26 the PAC met remotely on four occasions. The agendas of these meetings consisted of a core suite of regular reporting to each meeting of the PAC with additional reports presented as necessary or at the request of members of the committee. The PAC also receives annual reports falling as part of their remit. From May 2025 to February 2026, PAC considered the following reports:

Item	21/05/25	24/09/25	19/11/25 – Adjourned (not quorate)	26/11/26	04/02/26
Governance & Assurance:					
Strategic Risk Register	✓	✓			
Governance Action Plan	✓	✓			✓
PAC Action Tracker	✓	✓			✓
PAC Annual Self-Assessment Review 2024/25	✓				
Review PAC Terms of Reference		✓			
Implementation of IJB Directions 2024/25 Annual Assurance Report	✓				
Internal Audit 2025/26 Plan Approval		✓			
Internal Audit Plan Progress Report	✓	✓			✓
Best Value Report		✓			
City Plan for Dundee 2022-2032 – Annual Report for 2024/25					✓
Our Promise Report					✓
Performance:					
Quarterly Performance Report	✓	✓		✓	✓
Quarterly Feedback Report (previously known as Complaints Performance)	✓			✓	
Care Inspectorate Gradings for Care Homes 2024/25		✓			
Drug and Alcohol Service Indicators		✓			✓
Mental Health Service Quarterly Indicators		✓			✓
Annual Performance Report 2024/25		✓			
Unscheduled Care Performance Report		✓			✓
Annual Accounts:					
Dundee IJB Audited Annual Accounts 2024/25 and External Auditors Annual Report				✓	
Clinical & Care Governance:					
Dundee HSCP Clinical, Care and Professional Governance Assurance Report	✓	✓		✓	✓

From the above it can be seen that the PAC considered a range of areas including:

- Regular governance reporting updates
- Reports in respect of year end assurances and audited annual accounts
- Regular reporting on internal audit activity
- Regular reporting on risk management and the IJBs Strategic Risk profile
- In depth reporting on specific areas of performance
- Assurances around Clinical Care and Professional Governance

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it is an annual report of activity and does not require any policy or financial decisions at this time.

7.0 CONSULTATIONS

7.1 The Chief Officer and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None

Christine Jones
Acting Chief Finance Officer

DATE: 24 April 2026

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