

A meeting of the Inverclyde Integration Joint Board Audit Committee will be held on Monday 25 January 2021 at 1pm.

This meeting is by remote online access only through the videoconferencing facilities which are available to members of the Integration Joint Board Audit Committee and relevant officers. The joining details will be sent to participants prior to the meeting.

In the event of connectivity issues, participants are asked to use the *join by phone* number in the Webex invitation.

Please note that this meeting will be recorded.

Gerard Malone
Head of Legal and Property Services

BUSINESS

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Please note that because of the current COVID-19 (Coronavirus) emergency, this meeting will not be open to members of the public.

The papers for this meeting are on the Council's website and can be viewed/downloaded at <https://www.inverclyde.gov.uk/meetings/committees/59>

In terms of Section 50A(3A) of the Local Government (Scotland) Act 1973, as introduced by Schedule 6, Paragraph 13 of the Coronavirus (Scotland) Act 2020, it is necessary to exclude the public from this meeting of the Integration Joint Board Audit Committee on public health grounds. It is considered that if members of the public were to be present, this would create a real or substantial risk to public health, specifically relating to infection or contamination by Coronavirus.

Enquiries to - **Sharon Lang** - Tel 01475 712112

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 2 NOVEMBER 2020

Inverclyde Integration Joint Board Audit Committee

Monday 2 November 2020 at 1pm

Present: Councillors L Rebecchi and E Robertson, Mr A Cowan, Ms P Speirs, Ms G Eardley and Mr S McLachlan.

Chair: Mr Cowan presided.

In attendance: Ms L Long, Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, Ms L Aird, IJB Chief Financial Officer and Interim Head of Strategy & Support Services, Ms S McAlees, Head of Children's Services and Criminal Justice, Ms A Priestman, Chief Internal Auditor, Ms V Pollock (for Head of Legal & Property Services), Ms S Lang and Ms D Sweeney (Legal & Property Services).

The meeting was held by video-conference.

18 Apologies, Substitutions and Declarations of Interest 18

No apologies for absence or declarations of interest were intimated.

19 Minute of Meeting of Inverclyde Integration Joint Board (IJB) Audit Committee of 21 September 2020 19

There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 12 September 2020.

Decided: that the minute be agreed.

20 IJB Audit Committee Rolling Action List 20

There was submitted a list of rolling actions arising from previous meetings of the IJB Audit Committee.

Decided: that the Rolling Action List be noted.

21 IJB Audit Committee Workplan 2020/21 21

There was submitted a draft workplan for the IJB Audit Committee for 2020/21.

Decided: that the draft IJB Audit Committee workplan 2020/21 be agreed.

22 Annual Report by the IJB and Controller of Audit for the Financial Year ended 31 March 2020 22

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership appending the Annual Report and Auditors' Letter to the Integration Joint Board (IJB) Members for the financial year ended 31 March 2020 which had been prepared by the IJB's external auditors, Audit Scotland.

Mr Brian Howarth and Mr Mark Laird presented the report which had the following key findings:

- (1) The Audit opinions on the Annual Report and Accounts were all unqualified;
- (2) The 2019/20 budget was balanced with the IJB reporting an underspend of £1.2m due to achievement of savings and some non-recurrent underspends;

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 2 NOVEMBER 2020

(3) The IJB approved an indicative budget for 2020/21 in March 2020 based on the confirmed funding offer from Inverclyde Council and indicative funding offer from NHS Greater Glasgow and Clyde but to date, the NHS GG&C offer had not been formalised and the indicative budget therefore remained active;

(4) As at August 2020, net additional costs of £6.7m were projected in 2020/21 due to COVID-19 but further funding was expected to cover this. The medium-term financial plan agreed in March 2020 would require revision to account for the impact of COVID-19;

(5) Overall, governance and transparency arrangements were effective although the arrangements for demonstrating Best Value required to be formalised;

(6) The COVID-19 pandemic had a significant impact on service demand and delivery models, the review of the Integration Scheme, implementation of Locality Planning Groups and performance reporting.

Five recommendations had been made following the audit and these were:

(1) The financial plan should be updated to account for the scale of the financial challenge posed by COVID-19;

(2) Savings, plans and proposals should continue to be developed to meet anticipated savings targets;

(3) The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable;

(4) Locality Planning Groups should be implemented as soon as possible in order to ensure implementation of plans;

(5) A periodic and evidenced formal review should be undertaken of how the IJB is achieving Best Value.

The following issues were highlighted during the course of discussions:

(1) The IJB continued to operate with a surplus, with a significant level of reserves making it in a stronger financial position than a number of other Integration Joint Boards in Scotland. It was noted that sixteen of the IJBs were operating with deficits and that five had a surplus or were in a break-even position. Inverclyde was one of only nine which required no year-end support;

(2) Staff underspends were not being used to achieve a balanced budget and action was being taken to fill vacant posts;

(3) The medium-term financial plan was reviewed every year as part of the budget and involved forward projections and scenario planning. Although the offer from the Scottish Government was not known, Inverclyde IJB was taking action to ensure a balanced budget and forward planning allowed corrections and adjustments to be made as required. The annual update on the five year financial plan would be submitted in March 2021;

(4) As to the impact of key performance indicators, reference was made by the Chief Officer to the review of the implementation progress relative to the HSCP Strategic Plan at the last meeting of the IJB. The IJB was committed to addressing inequalities and achieving lasting impact and while there were a number of Transformation Fund activities in abeyance because of the unprecedented circumstances, many of the big change programmes such as the Learning Disability Redesign and Alcohol and Drugs Review were progressing with modifications. Reference was also made to the recent Community Justice and Children's Houses inspections which had been evaluated as amongst the best in Scotland;

(5) In relation to the status of locality planning, it was noted that Inverclyde was now at the implementation stage which was a later stage in the process than a number of other local authorities. Locality Plans were in place for the six localities in Inverclyde and virtual meetings would commence as soon as a number of digital issues had been resolved;

(6) With regard to the five recommendations made by the External Auditors, the Chief

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 2 NOVEMBER 2020

Internal Auditor confirmed that she would submit a progress report relative to the External Audit Action Plan to the January IJB Audit Committee and to each IJB Audit Committee thereafter.

Decided:

- (1) that the contents of the Annual Report to the IJB and Controller of Audit for the financial year to 31 March 2020 be endorsed;
- (2) that it be recommended to the IJB that the Chair, HSCP Chief Officer and Chief Financial Officer be authorised to accept and sign the final 2019/20 Accounts on behalf of the IJB;
- (3) that the Letter of Representation set out in Appendix 2 of the Annual Report be endorsed and it be recommended to the IJB that this be signed by the IJB Chief Financial Officer; and
- (4) that the Chief Internal Auditor submit a report to the January 2021 meeting of the IJB Audit Committee on progress relative to the External Audit Action Plan and that progress reports be submitted to each meeting of the IJB Audit Committee thereafter.

23 IJB Best Value Statement 2019/20

23

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a statement in relation to how the IJB has delivered Best Value during the previous financial year.

Decided:

- (1) that the report be noted; and
- (2) that the ten questions detailed in the Best Value Statement be issued to all IJB Audit Committee Members and the wider IJB for comment prior to submission of the Best Value Annual Report in March 2021.

24 Audit Scotland COVID-19 Guide for Audit Committees

24

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a position statement and action plan in relation to the Audit Scotland COVID-19 Guide for Audit Committees published in August 2020.

The report advised that of the 46 areas recommended by Audit Scotland for review by Audit Committees, 23 audits were complete or required no action by the IJB, 20 were considered low risk with work already in progress and 2 (Performance of IT Services during the pandemic and the impact of COVID-19 on existing financial risks and the effect on short, medium and long-term financial plans) were considered low – medium risk with mitigation actions already in place.

Decided: that the report and the work which had taken place around the Audit Scotland guidance be noted.

At the conclusion of the meeting, the Chair thanked both Mr Howarth and Mr Laird of Audit Scotland for their attendance.

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE

ROLLING ACTION LIST

Meeting Date and Minute Reference	Action	Responsible Officer	Timescale	Progress/Update/Outcome	Status
17 March 2020 (Para 10(2))	Report on Reserves (September 2020)	IJB Chief Financial Officer/Chief Officer	January 2021	January 2021 – Update on Reserves	Closed
17 March 2020 and 21 September 2020 (Para 14(2))	Development Session on Risk Management	Chief Officer	January 2021	Programme Developed – CIPFA Virtual Session 15 March 2021	Open may be impacted on by COVID
2 November 2020 (Para 22 (4))	External Audit Action Plan Progress	Chief Internal Officer	January 2021		Closed

DRAFT**IJB Audit Committee Rolling Annual Workplan**

Date	Reports	Lead Officer
25 January 2021	Internal Audit Progress Report to 18 December 2020 Update on IJB Reserves External Audit Action Plan Progress (and each meeting thereafter)	Chief Internal Auditor Chief Financial Officer Chief Internal Auditor
22 March 2021	Internal Audit Progress Report to 26 February 2021 Internal Audit Annual Audit Plan 2021/22 External Audit Annual Audit Plan 2020/21 Directions Update (also to September 2021) Best Value Annual Report External Audit Action Plan Progress Update on IJB Risk Register	Chief Internal Auditor Chief Internal Auditor External Audit Legal Services Manager (Procurement, Conveyancing & Information Governance) Chief Financial Officer Chief Internal Auditor Chief Officer/ Chief Financial Officer
September 2021	External Audit Report and IJB Annual Accounts Internal Audit Progress Report External Audit Action Plan Progress Internal Audit Annual Report and Assurance Statement 2020/21	External Audit Chief Internal Auditor Chief Internal Auditor Chief Internal Auditor

Report To: Inverclyde Integration Joint Board Audit Committee **Date:** 25 January 2021

Report By: Corporate Director (Chief Officer)
Inverclyde Health & Social Care Partnership **Report No:** IJBA/01/2021/AP

Contact Officer: Andi Priestman **Contact No:** 01475 712251

Subject: INTERNAL AUDIT PROGRESS REPORT – 31 AUGUST TO 18 DECEMBER 2020

1.0 PURPOSE

- 1.1 The purpose of this report is to enable IJB Audit Committee members to monitor the performance of Internal Audit and gain an overview of the IJB's overall control environment.
- 1.2 The report also presents an update on the Internal Audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde (NHSGGC) between 31 August and 18 December 2020 that may have an impact upon the IJB's control environment.

2.0 SUMMARY

- 2.1 There were no internal audit reports finalised since the Audit Committee meeting in September.
- 2.2 The plan for 2020/2021 is underway.
- 2.3 In relation to Internal Audit follow-up, there were 4 actions due for completion by 30 November 2020. Three actions are complete and the completion date in relation to one action has been revised. The current status report is attached at Appendix 1. **Appendix 1**
- 2.4 In addition, since the Audit Committee meeting in September 2020, a number of Internal Audit Reports have been reported to Inverclyde Council and NHSGGC which are relevant to the IJB Audit Committee. These are set out at Section 5 of this report.
- 2.5 Actions have been agreed with management and Internal Audit within Inverclyde Council and NHSGGC undertake follow-up of actions in accordance with agreed processes and report on progress to the respective Audit Committees.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that IJB Audit Committee members agree to note the progress made by Internal Audit in the period from 31 August to 18 December 2020.

Louise Long
Chief Officer Inverclyde Health & Social Care Partnership

4.0 BACKGROUND

- 4.1 In March 2020, the Audit Committee approved the current Internal Audit Annual Plan which detailed the activity to be undertaken during 2020-21.
- 4.2 Internal Audit reports findings and action plans to relevant IJB Officers and the Audit Committee as part of the annual audit plan. A follow-up process is in place to allow follow-up of current internal audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to the Audit Committee.
- 4.3 In each audit, one of 4 overall opinions is expressed:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
Requires improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate to ensure that the organisation is able to achieve its objectives.

- 4.4 Individual audit findings are categorised as Red, Amber or Green:

Red	In our opinion the control environment is insufficient to address the risk and could impact the organisation as a whole. Corrective action must be taken and should start immediately.
Amber	In our opinion there are areas of control weakness which we consider to be individually significant but are unlikely to affect the organisation as a whole.
Green	In our opinion our audit highlighted areas for minor control improvement and/or areas of minor control weakness.

- 4.5 A summary is also provided in relation to internal audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde that may have an impact upon the IJB's control environment.

5.0 CURRENT POSITION

- 5.1 There were no internal audit reports finalised since the Audit Committee meeting in September.
- 5.2 The plan for 2020/2021 is underway.
- 5.3 In relation to Internal Audit follow-up, there were 4 actions due for completion by 30 November 2020. Three actions are complete and the completion date in relation to one action has been revised. The current status report is attached at Appendix 1.

5.0 CURRENT POSITION (CONTINUED)

5.4 Inverclyde Council – Internal Audit Progress Report Summary

Since the Audit Committee meeting in September 2020, the following Internal Audit Reports have been reported to Inverclyde Council, which are relevant to the IJB Audit Committee:-

Audit Report	Report Opinion	Number/Category of Issues		
		Red	Amber	Green
Corporate Procurement – Off Contract Spend (1)	Satisfactory	0	2	2
Sundry Debtors	Satisfactory	0	0	8

- 5.5 (1) The review focused on the high-level processes and procedures in relation to off-contract spend and concentrated on identified areas of perceived higher risk, such as not adequately identifying all off-contract spend and not adequately ensuring compliance with all relevant procurement policies and relevant regulations.

The overall control environment opinion for this audit review was Satisfactory.

There were 2 AMBER issues identified as follows:

Monitoring and minimising off-contract spend (Amber)

In order to minimise the occurrence of off-contract spend managers must be aware of its extent and causes. However, we have identified some issues regarding off-contract spend as follows:

- management information is only being produced annually and some months after the financial year end;
- more specific and timely information is required regarding expenditure which exceeds the regulated threshold of £50,000 and has not been subject to tendering procedures; and
- no detailed information is produced about expenditure which continues to be incurred under expired contracts.

Using the Financial Management System (FMS) to manage off-contract spend (Amber)

Before paying a new supplier on FMS, a creditor record is created. Service-based officers submit authorised supplier creation forms to Finance for processing. However, these forms are not vetted by Corporate Procurement staff therefore they cannot readily identify the early use of off-contract suppliers. Also, neither the supplier creation form nor the payment request form contains necessary guidance on expected procurement practice.

In addition, when purchase requisitions are raised on FMS there is no data field for staff to record approved contract numbers. We understand that an unused data field within FMS could, at no cost, be used to record approved contract numbers. In turn, Corporate Procurement officers could more easily identify orders which are placed with off-contract suppliers.

5.0 CURRENT POSITION (CONTINUED)

5.6 Corporate fraud investigations have been undertaken as follows:

Blue Badge Enquiries			
Number of Enquiries	Misuse Identified	No misuse	Ongoing
13	12	0	1

5.7 Internal Audit undertakes follow-up work on a monthly basis to confirm the implementation of agreed actions. A specific audit follow-up report is provided to each meeting of the Council's Audit Committee to allow appropriate scrutiny of action plan implementation.

5.8 NHSGGC - Internal Audit Progress Report Summary

Since the Audit Committee meeting in September 2020, the following Internal Audit Reports have been reported to NHSGGC, which are relevant to the IJB Audit Committee:-

Audit Title	Rating	Number and Priority of Issues			
		4	3	2	1
Nursing and Midwifery Council Referrals	Minor Improvement Required	-	-	1	-
Digital Strategy	Minor Improvement Required	-	-	7	-
Total		-	-	8	-

5.9 Internal Audit undertakes follow-up work on a quarterly basis to confirm the implementation of recommendations. The results of the follow-up work are reported to the NHSGCC Audit Committee with any matters of concern being drawn to the attention of this Committee.

6.0 IMPLICATIONS

Finance

6.1 The work required to deliver the Annual Internal Audit Plan will be contained within the existing Internal Audit budget set by Inverclyde Council.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (if Applicable)	Other Comments
N/A					

6.0 IMPLICATIONS (CONTINUED)

Legal

6.2 There are no direct legal implications arising from this report.

Human Resources

6.3 There are no direct HR implications arising from this report.

Equalities

6.4 Has an Equality Impact Assessment been carried out?

	YES
X	NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

How does this report address our Equality Outcomes?

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

6.5 There are no direct clinical or care governance implications arising from this report.

6.0 IMPLICATIONS (CONTINUED)

National Wellbeing Outcomes

6.6 How does this report support delivery of the National Wellbeing Outcomes?

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	None

7.0 DIRECTIONS

7.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

8.0 CONSULTATIONS

8.1 N/A

9.0 LIST OF BACKGROUND PAPERS

9.1 Internal Audit Reports. Copies available from Chief Internal Auditor.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
AT 30 NOVEMBER 2020**

Summary: Section 1 Summary of Management Actions due for completion by 30/11/2020

There were 4 actions due for completion by 30 November 2020 of which 3 have been completed by management and the completion date in relation to one action has been revised.

Section 2 Summary of Current Management Actions Plans at 30/11/2020

At 30 November 2020 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/11/2020

At 30 November 2020 there were 2 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 November 2020 there was one audit action point where the agreed deadline had been missed.

Section 5 Summary of Audit Action Points By Audit Year

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 30.11.2020

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*	No action proposed
4	3	1		

* These actions are included in the Analysis of Missed Deadlines – Section 4

Actions completed at 30 November 2020 are as follows:

Action	Status
IJB Directions (December 2018)	
<p>Adequacy of the Integration Joint Board's Directions Policy (Green) Once the Scottish Government's statutory guidance on IJB directions has been issued the Integration Joint Board's Chief Officer will, in conjunction with the IJB's Standards Officer, examine how best to demonstrate compliance with that guidance whilst retaining those elements of current practice which are operating satisfactorily.</p> <p>The IJB's Chief Officer will seek approval from the Inverclyde IJB to implement a revised policy on managing IJB directions.</p>	<p>Approved at IJB Board meeting in September 2020.</p> <p>Complete.</p>
Budgetary Control (March 2020)	
<p>Utilising the Integration Joint Board's budget to deliver its strategic plan (Amber) The IJB's Chief Financial Officer will include within the summary section of IJB budget monitoring reports coverage of the changes in year-end projections between the current report and the previous one. This coverage will also include an overall explanation of the factors which caused the latest projection to vary from the previous projection.</p> <p>The IJB's Chief Officer and CFO will jointly seek to explore with relevant senior officers within Inverclyde Council and NHS GG&C any material issues which arise regarding the quality of financial information and year-end projections, which those organisations supply. This exercise will focus on controllable factors which drive changes in year-end projections.</p>	<p>Movements in projections were highlighted in the P5 report to IJB and a table will be included in the P7 report which goes to the IJB in Jan 2021.</p> <p>Complete. These discussions are ongoing each year.</p> <p>Complete</p>

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.11.2020

SECTION 2

Current Actions	
Due for completion September 2021	1
Due for completion March 2022	1
Total current actions:	2

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 30.11.2020

SECTION 3

Action	Owner	Expected Date
IJB Integration Scheme Update – Readiness Review (December 2019)		
<p>Specifying governance arrangements within the Integration Scheme (Amber) The updated Integration Scheme allows for clearer governance arrangements, which addresses the majority of the points raised.</p> <p>In addition, work will take place across GG&C over the next two years to fully review and revise the current Hosted arrangements. The points raised in this audit will be considered as part of that GG&C wide review.</p>	Chief Officer IJB	31.03.2022 (Interim report due 31.03.2021)
Budgetary Control (March 2020)		
<p>Updating the Inverclyde Integration Joint Board’s (IJB) reserves strategy (Green) The IJB’s Chief Financial Officer will update the IJB’s reserves strategy to fully:</p> <ul style="list-style-type: none"> • reflect the terminology used within the IJB’s annual accounts regarding reserves; and • allow for the revised Integration Scheme. 	Chief Financial Officer	30.09.2021*

* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Budgetary Control (March 2020)	<p>Updating the Inverclyde Integration Joint Board's (IJB) reserves strategy (Green)</p> <p>The IJB's Chief Financial Officer will update the IJB's reserves strategy to fully:</p> <ul style="list-style-type: none"> • reflect the terminology used within the IJB's annual accounts regarding reserves; and • allow for the revised Integration Scheme. 	30.09.20	30.09.21	Postponed due to delay in revised Integration Scheme being agreed.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR

SECTION 5

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 30 November 2020.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2016/2017	3	3	0	0	0
2017/2018	8	8	0	0	0
2018/2019	6	5	0	1	0
2019/2020	6	5	0	0	1
2020/2021	2	2	0	0	0
Total	25	23	0	1	1

* This part of the table sets out the total number of current actions not yet due at the date of the follow up report.

Report To: Inverclyde Integration Joint Board Audit Committee **Date:** 25 January 2021

Report By: Louise Long, Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership **Report No:** IJBA/03/2021/LA

Contact Officer: Lesley Aird **Contact No:** 01475 715381

Subject: IJB RESERVES

1.0 PURPOSE

- 1.1 The purpose of this report is to provide additional information on the nature and purpose of the IJB's Reserves and an update on the potential impact of Covid-19 and the current year financial position on IJB Reserve balances.

2.0 SUMMARY

- 2.1 As at 31 October 2020, the projected balance on IJB reserves at the end of this financial year is expected to be £7.239m (£6.498m Earmarked and £0.741m General Reserves).
- 2.2 Inverclyde's Earmarked Reserves are mainly for multi-year projects which are subcategorised into:
- Scottish Government Funded Ringfenced Projects
 - Existing Projects and Commitments
 - Transformation Project Funding
 - Budget Smoothing

This report provides further information on the purpose of each of these fund types.

- 2.3 The financial impacts of Covid-19 across the UK and within individual HSCPs are still being quantified. It is understood that the Scottish Government will fund all HSCP Covid costs in full in 2020/21. It is anticipated that elements of this funding will continue into 2021/22. However, as a precaution within Inverclyde, funds are being set aside from in year underspends resulting from delays in filling vacancies to provide cover through an Earmarked Reserve for any 2021/22 costs relating to temporary Covid response posts appointed in 2020/21 with costs rolling into 2021/22.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the IJB Audit Committee notes the report.

Louise Long
Chief Officer

Lesley Aird
Chief Financial Officer

4.0 BACKGROUND

4.1 Reserve Funds are established as part of good financial management. The purposes of reserve funds are:

- a) As a working balance to help cushion the impact of uneven cash flows
- b) As a contingency to cushion the impact of unexpected events or emergencies and
- c) As a means of building up funds, often referred to as earmarked reserves, to meet known or predicted liabilities

4.2 The Integration Scheme states:

“Where an underspend in an element of the operational budget ... this will be retained by the Integration Joint Board to either fund additional capacity in-year in line with its Strategic Plan or be carried forward to fund capacity in subsequent years of the Strategic Plan”.

4.3 The Audit Scotland Report on Integration published in November 2018 and Ministerial Steering Group Report and Recommendations around Integration published the following year both reinforce that IJBs must have reserves policies which *“ensure that reserves are identified for a purpose and held against planned expenditure with timescales identified for their use, or held as a general reserve as a contingency to cushion the impact of unexpected events or emergencies. Reserves must not be built up unnecessarily.”* The IJB’s Reserves policy was approved in 2016 and all IJB Reserves are held in line with this recommendation and reported in each IJB monitoring report.

4.4 In terms of the level of reserves an IJB should hold, CIPFA recommend that unallocated reserves balances should be between **2 and 4% of revenue expenditure**. At the end of 2019/20 the IJB reserves were £8.450m, 5.4% of revenue expenditure, with £0.741m unallocated 0.5% of revenue expenditure. However, within its earmarked reserves the IJB holds smoothing and transformation project reserves which help address the CIPFA recommendation in a different way.

5.0 IJB RESERVES

5.1 The IJB holds 4 specific types of earmarked reserves as well as its general reserves. A summary of what each of these relates to together with the balance on the reserves at 31 March 2020 is below:

- Scottish Government Funding – £0.749m
 - These reserves relate to specific, ring-fenced government funded initiatives.
 - They are created through in-year slippage on the specific project either through delays in filling vacancies funded by the project or delays in procuring services from external providers.
 - As part of the funding arrangement these must be carried forward for use in the following year against the agreed project.
 - Current projects within this category as at 31 March 2020 include: Mental Health Action 15, Alcohol and Drug Partnership, Primary Care Improvement Plans and Covid funding
 - All of these funds will be spent in year but further underspends on in year funding may require to be carried forward at the yearend.
 - Anticipated balance at the end of 2020/21 - £0m
- Existing Projects and Commitments - £3.259m
 - This relates to a number of individual multi-year projects which have already been committed to. This will include posts funded over a number of years or contracts awarded.

- Each of these projects has an anticipated end date. Many finish the following financial year, others go on for a few years.
- Some, such as the Integrated Care Fund and Delayed Discharge are rolling funds i.e. the brought forward balance is spent in full each year but new funds come in during the year which may not be spent in full by the year-end will be carried forward at the year-end.
- During 2020/21, two new funds have been created under this category which are being funded from underspends due to delays in filling vacancies. These funds are:
 - Learning & Development Fund – money to support the future year costs of staff learning and development, including the District Nurse Training programme as agreed by the IJB in June 2020
 - Supplementary Fixed Term Staffing Fund – funding to cover any short-term shortfalls in additional external funding for fixed term posts eg. Covid-related posts in the event that LMP funding is discontinued
- Anticipated balance at the end of 2020/21 - £3.656m
- Transformation Projects - £2.853m.
There are 3 specific funds within this category:
 - IJB Transformation Fund
 - £2.045m at the start of the year but almost all of this is committed to specific projects which will incur costs over the next 3 years.
 - This is a rolling fund. Each year the IJB aims to replenish this fund through in-year underspends when possible to ensure it retains funding to support long-term service redesign and tests of change.
 - Mental Health Transformation Fund
 - £0.610m at the start of the year.
 - This was a new fund created in 2019/20 to support the Mental Health service as it was going through a time of transition.
 - It is anticipated this will be spent in full over the next 3 years.
 - Addictions Review
 - £0.198m at the start of the year
 - This was a new fund created in 2019/20 from underspends in the Addictions and Drug Recovery service (ADRS) due to delays in recruiting staff and delays in spend on commissioned services
 - The purpose of the fund is to support ADRS as it implements change over the next 2-3 years.
 - It is anticipated this will be spent in full over the next 3 years.
 - Anticipated balance at the end of 2020/21 - £2.188m
- Budget Smoothing - £0.848m
 - These funds are held against specific, historically volatile budget lines such as Residential Services for Children & Families and Older People and Prescribing.
 - The funds are added to each year if these budget areas underspend and are drawn on in the years these budgets face one-off pressures.
 - Residential services, particularly in Children & Young People services, can be very expensive and costs can fluctuate dramatically year on year.
 - Rather than tying up budget against such volatile budgets smoothing reserves allow budgets to be set based on the norm to ensure resources aren't tied up where they might not be needed while also ensuring the IJB has funding available to cover additional costs that may occur.
 - Anticipated balance at the end of 2020/21 - £0.923m

6.0 ANTICIPATED IMPACT OF COVID 19 ON IJB RESERVES

6.1 Indications suggest that in-year Covid costs will be funded in full by the Scottish

Government, meaning that there should be no Covid impact on IJB reserves in 2020/21.

- 6.2 However, as a precautionary measure earlier in the year the Senior Management Team reviewed the current reserves in detail to identify which of any could be released or redirected to cover any unfunded Covid-19 costs in 2020/21 or the following year. A few projects were identified where contracts are not yet in place for elements of the spend which could potentially be used. In addition new reserves are being set up this year from projected underspends in Health staffing due to delays in filling vacancies which can be used specifically for this purpose.
- 6.3 In the event that the 2020/21 and 2021/22 Covid costs are fully funded the balances put aside to cover any potential gap will be used to cover the future funding gap on key projects on a non-recurring basis. A number of national projects were set up with key parameters and targets around staff numbers but since then the costs for this staffing have increased due to national regradings, pay awards and changes to employer superannuation rates but the annual funding has remained static. This is an issue that is being considered nationally but this funding could support these projects on a non-recurring basis for a period while the matter is resolved.

7.0 DIRECTIONS

7.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

8.0 IMPLICATIONS

8.1 FINANCE

There are no direct financial implications arising from this report.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From	Other Comments
N/A					

LEGAL

- 8.2 There are no specific legal implications arising from this report.

HUMAN RESOURCES

- 8.3 There are no specific human resources implications arising from this report.

EQUALITIES

8.4 There are no equality issues within this report.

Has an Equality Impact Assessment been carried out?

√

YES (see attached appendix)

NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

8.5 How does this report address our Equality Outcomes

There are no Equalities Outcomes implications within this report.

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

8.6 **CLINICAL OR CARE GOVERNANCE IMPLICATIONS**

There are no governance issues within this report.

8.7 **NATIONAL WELLBEING OUTCOMES**

How does this report support delivery of the National Wellbeing Outcomes

There are no National Wellbeing Outcomes implications within this report.

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None

People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	None

9.0 CONSULTATION

- 9.1 This report was prepared in consultation with the Chief Officer and HSCP Senior Management Team.

10.0 BACKGROUND PAPERS

- 10.1 None.

Report To: Inverclyde Integration Joint Board Audit Committee **Date:** 25 January 2021

Report By: Corporate Director (Chief Officer)
Inverclyde Health & Social Care Partnership **Report No:** IJBA/02/2021/AP

Contact Officer: Andi Priestman **Contact No:** 01475 712251

Subject: STATUS OF EXTERNAL AUDIT ACTION PLANS AT 30 NOVEMBER 2020

1.0 PURPOSE

- 1.1 The purpose of this report is to advise IJB Audit Committee members of the status of current actions from External Audit Action Plans at 30 November 2020.

2.0 SUMMARY

- 2.1 The Chief Internal Auditor co-ordinates follow-up reporting on current actions arising from External Audit Action Plans on a monthly basis with regular reporting to the Audit Committee.
- 2.2 There was one action due for completion by 30 November 2020 which has been reported as completed by officers.
- 2.3 There are 4 current external audit actions being progressed by officers. The current status report is attached at Appendix 1. **Appendix 1**

3.0 RECOMMENDATIONS

- 3.1 It is recommended that IJB Audit Committee members note the progress to date in relation to the implementation of external audit actions.

Louise Long
Chief Officer Inverclyde Health & Social Care Partnership

4.0 BACKGROUND

- 4.1 External Audit regularly report findings and action plans to relevant IJB Officers and the Audit Committee as part of their annual audit plan.
- 4.2 A follow-up process is in place to allow follow-up of current external audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to the Audit Committee.

5.0 CURRENT POSITION

- 5.1 There was one action due for completion by 30 November 2020 which has been reported as completed by officers.
- 5.2 There are 4 current external audit actions being progressed by officers. The current status report is attached at Appendix 1.

**Appendix
1**

6.0 IMPLICATIONS

Finance

- 6.1 The work required to carry out audit follow-up will be contained within the existing Internal Audit budget set by Inverclyde Council.

Financial Implications:

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report	Virement From	Other Comments
N/A					

Annually Recurring Costs/ (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact	Virement From (If Applicable)	Other Comments
N/A					

Legal

- 6.2 There are no direct legal implications arising from this report.

Human Resources

- 6.3 There are no direct HR implications arising from this report.

Equalities

- 6.4 Has an Equality Impact Assessment been carried out?

	YES
X	NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

6.0 IMPLICATIONS (CONTINUED)

How does this report address our Equality Outcomes?

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

6.5 There are no direct clinical or care governance implications arising from this report.

National Wellbeing Outcomes

6.6 How does this report support delivery of the National Wellbeing Outcomes?

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None

People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of health and social care services.	None

7.0 DIRECTIONS

7.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

8.0 CONSULTATIONS

8.1 N/A

9.0 LIST OF BACKGROUND PAPERS

9.1 External Audit Reports. Copies available from Chief Internal Auditor.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
AT 30 NOVEMBER 2020**

Summary: Section 1 Summary of Management Actions due for completion by 30/11/2020

There was one action due for completion by 30 November 2020 which has been reported as completed by management.

Section 2 Summary of Current Management Actions Plans at 30/11/2020

At 30 November 2020 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 30/11/2020

At 30 November 2020 there were 4 current audit action points.

Section 4 Analysis of Missed Deadlines

At 30 November 2020 there were no audit action points where the agreed deadline had been missed.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 30.11.2020

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
1	1		

* These actions are included in the Analysis of Missed Deadlines – Section 4

Details of the completed action is as follows:

Action	Status
2019/2020 Annual Audit Report (November 2020)	
Best Value The Best Value Statement is reviewed and updated by officers annually. This will now also be reported to the Audit Committee to ensure full oversight and governance is in place.	Reported to November 2020 meeting of the Audit Committee. Complete.

**INVERCLYDE COUNCIL INTERNAL AUDIT
REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 30.11.2020

SECTION 2

CURRENT ACTIONS

Month	No of actions
Due for completion March 2021	3
Completion date to be advised	1
Total Actions	4

**INVERCLYDE COUNCIL INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 30.11.2020

SECTION 3

Action	Owner	Expected Date
2019/2020 Annual Audit Report (October 2020)		
<p>Financial Plan The medium-term financial plan is reviewed annually as part of the annual budget process. Management will ensure that the financial plan is updated to account for the significant impact of Covid-19 on financial sustainability.</p>	Chief Financial Officer	31.03.2021
<p>Savings Proposals Work is already underway to develop savings proposals based on estimated funding positions. In line with previous years this will be firmed up once Scottish Government public sector budgets are confirmed in December and will go to the IJB for consideration and approval between Feb and March 2021.</p>	Chief Financial Officer	31.03.2021
<p>Integration Scheme Review The IJB will work with the other GG&C IJBs around the timing of this. Current legislative issue being resolved by Scottish Government. Once this is resolved it is anticipated that the 6 IJBs with their Council and Health Board Partners will be able to approve and submit the updated Integration Schemes to Scottish Government.</p>	Chief Officer	Within 3 months of Scottish Government resolving existing legislative issue
<p>Implementation of Locality Planning Groups This work has inevitably been delayed by Covid-19. However, work is restarting on this now. An initial virtual pilot meeting is due to take place soon for the Port Glasgow Locality Group.</p>	Head of Strategy and Support Services	31.03.2021

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
There are no current external action plans which have missed their original deadline.				

Report To: Inverclyde Integration Joint Board Audit Committee **Date:** 25 January 2021

Report By: Louise Long, Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership **Report No:** IJBA/04/2021/LA

Contact Officer: Lesley Aird **Contact No:** 01475 715381

Subject: EXTERNAL AUDIT – PROPOSED AUDIT FEE 2020/21

1.0 PURPOSE

- 1.1 The purpose of this report is to present the proposed Audit Scotland External Audit Fee for 2020/21, for IJB approval.

2.0 SUMMARY

- 2.1 The proposed audit fee for 2020/21 is £27,330.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the IJB Audit Committee approves the proposed Audit Fee.

Louise Long
Chief Officer

Lesley Aird
Chief Financial Officer

4.0 BACKGROUND AND PROPOSED ACTION

4.1 The audit fee is set nationally by Audit Scotland based on an estimate of the number of days and work involved in the audit. The proposed audit fee for 2020/21 is again a flat fee which is the same for all IJBs regardless of size or audit complexity. The proposed fee is £27,330, a £770 or 2.9% increase from 2019/20. The Committee is asked to approve the proposed fee.

5.0 IMPLICATIONS

5.1 FINANCE

The financial implications are as outlined in this report. A recurring budget is in place to cover the Audit Fee.

One off Costs

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From	Other Comments
N/A	IJB Op Costs	2018/19	£1,000		Funded from overall underspend

LEGAL

5.2 There are no specific legal implications arising from this report.

HUMAN RESOURCES

5.3 There are no specific human resources implications arising from this report.

EQUALITIES

5.4 There are no equality issues within this report.

Has an Equality Impact Assessment been carried out?

	YES (see attached appendix)
√	NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

5.5 How does this report address our Equality Outcomes

There are no Equalities Outcomes implications within this report.

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

5.6 CLINICAL OR CARE GOVERNANCE IMPLICATIONS

There are no governance issues within this report.

5.7 NATIONAL WELLBEING OUTCOMES

How does this report support delivery of the National Wellbeing Outcomes

There are no National Wellbeing Outcomes implications within this report.

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
People, including those with disabilities or long term conditions or who are frail are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	None
Resources are used effectively in the provision of	None

health and social care services.	
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6.0 CONSULTATION

6.1 The draft plan was circulated by Audit Scotland to the Chief Financial Officer for comment and feedback and shared with the Chief Officer.

7.0 BACKGROUND PAPERS

7.1 None.