

A meeting of the Inverclyde Integration Joint Board Audit Committee will be held on Monday 20 September 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.

Anne Sinclair
Interim Head of Legal Services

BUSINESS		
1.	Apologies, Substitutions and Declarations of Interest	Page
ITEMS FOR ACTION:		
2.	Minute of Meeting of IJB Audit Committee of 29 March 2021	p
3.	Minute of Meeting of IJB Audit Committee of 21 June 2020	p
4.	IJB Audit Committee Rolling Annual Workplan	p
5.	Internal Audit Progress Report – 1 March to 27 August 2021 Report by Interim Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership	p
6.	Internal Audit Annual Report and Assurance Statement 2020/2021 Report by Interim Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership	p

<p>7. ITEM FOR NOTING:</p> <p>Inverclyde Integration Joint Board – Directions Update September 2021 Report by Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership</p>	<p>p</p>
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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.

<p>Enquiries to – Diane Sweeney - Tel 01475 712147</p>

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 MARCH 2021

Inverclyde Integration Joint Board Audit Committee

Monday 29 March 2021 at 12 Noon

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, Mr A Stevenson, Head of Health & Community Care, Ms A Priestman, Chief Internal Auditor, Ms V Pollock (for Interim Head of Legal Services), Ms D Sweeney and Ms L Carrick (Legal Services), Mr M Laird and Ms G Symes (Audit Scotland) and Mr A MacDonald, ICT Service Manager.

The meeting was held by video-conference.

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| 10 | Apologies, Substitutions and Declarations of Interest | 10 |
| | No apologies for absence or declarations of interest were intimated. | |
| 11 | Minute of Meeting of Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021 | 11 |
| | There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021.
Decided: that the minute be agreed. | |
| 12 | IJB Audit Committee Rolling Action List | 12 |
| | There was submitted a list of rolling actions arising from previous meetings of the IJB Audit Committee.
Decided: that all actions currently on the IJB Audit Committee Rolling Action List be closed and removed from the list. | |
| 13 | IJB Audit Committee Rolling Annual Workplan | 13 |
| | There was submitted a Rolling Annual Workplan for the IJB Audit Committee.
During discussion on this item, the Chair requested that a review of the Risk Register be added to the Rolling Annual Workplan, and that this, along with risk appetite, be considered at a special meeting of the IJB Audit Committee to be convened in June 2021.
It was noted that the Internal Audit Progress Report was not included in the Rolling Annual Workplan for September 2021 and the Chief Internal Auditor agreed to add it to future reports.
Decided:
(1) that the Rolling Annual Workplan be noted;
(2) that a review of the Risk Register and risk appetite be added to the Workplan, and the matter considered at the proposed June meeting of the IJB Audit Committee; and
(3) that an Internal Audit Progress Report be added to the Workplan document for | |

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 MARCH 2021

September 2021.

14 Internal Audit Progress Report – 21 December 2020 to 26 February 2021

14

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period from 21 December 2020 to 26 February 2021.

Councillor Robertson joined the meeting during consideration of this item.

The Chief Internal Auditor presented the report being the regular progress report and advised as follows:

- (1) there were no Internal Audit reports finalised since the last Audit Committee meeting in January;
- (2) that the plan for 2020/2021 is underway;
- (3) in relation to Internal Audit follow-up, there were no actions due for completion by 28 February 2021 and two actions being progressed by officers, all as detailed at Appendix 1 to the report;
- (4) there have been no Internal Audit Reports reported to Inverclyde Council and NHS GG&C since the last Audit Committee meeting in January 2021; and
- (5) Internal Audit within Inverclyde Council and NHS GG&C have undertaken to follow-up actions in accordance with agreed processes and will report on progress to the respective Audit Committees.

Decided: that the progress made by Internal Audit during the period from 21 December 2020 to 26 February 2021 be noted.

15 Internal Audit – Annual Plan 2021-2022

15

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, presenting the Internal Audit Annual Strategy & Plan for 2021-2022.

The Chief Internal Auditor presented the report being the regular Annual Plan report and advised as follows:

- (1) that the proposed Internal Audit Annual Strategy and Plan for 2021-2022 is set out in Appendix 1 to the report;
- (2) that the total budget for the Internal Audit Annual Plan for 2021-2022 has been set at 40 days;
- (3) that the Plan does not contain any contingency provision. Where any unforeseen work demands arise, eg. special investigations or provisions of ad-hoc advice, this will require to be commissioned as an additional piece of work which will be subject to a separate agreement; and
- (4) the public sector Internal Audit standards require that the Annual Audit Plan should be kept under review to reflect any changing priorities and emerging risks. Any material changes to the Audit Plan will be presented to the IJB Audit Committee for approval.

Decided: that the Internal Audit Annual Plan for 2021 – 2022 be approved.

16 Status of External Audit Action Plans at 28 February 2021

16

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the status of current actions from External Audit Action Plans at 28 February 2021.

The Chief Internal Auditor presented the report and advised that:

- (1) there were no actions due for completion by 28 February 2021; and
- (2) there are currently 4 External Audit actions being progressed by officers, as

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 MARCH 2021

detailed in the current status report at Appendix 1 to the report.

Decided:

- (1) that the status of External Audit Action Plans as at 28 February be noted; and
- (2) that it be agreed that future Locality Planning Group Action Plan reports contain an update rather than a timeline.

17 External Audit – Annual Audit Plan 2021 17

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership presenting the External Audit Plan for 2020/21 produced by Audit Scotland.

Mr Mark Laird from Audit Scotland presented the report and introduced his colleague Ms Grace Symes to the meeting.

Decided: that the Inverclyde Integration Joint Board Annual Audit Plan 2020/21 be noted.

18 IJB Best Value Statement 2020/21 18

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: that the Draft Best Value statement as detailed in Appendix A to the report be approved.

19 Inverclyde Integration Joint Board – Directions Update March 2021 19

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a summary of the Directions issued by Inverclyde Integration Joint Board to Inverclyde Council and NHS Greater Glasgow & Clyde in the period March 2020 to January 2021.

It was noted that a revised IJB Directions Policy and Procedure was approved by the IJB in September 2020. As part of the agreed procedure IJB Audit has assumed responsibility for maintaining an overview of progress with the implementation of Directions, requesting a mid-year progress report and escalating key delivery issues to the IJB. This is the first such report and covers the period from March 2020 to March 2021.

Decided: that the IJB Audit Committee note the content of the report.

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 JUNE 2021

Inverclyde Integration Joint Board Audit Committee

Monday 21 June 2021 at 1.00pm

Present:

Voting Members:

Alan Cowan (Chair)	Greater Glasgow & Clyde NHS Board
Councillor Elizabeth Robertson (Vice Chair)	Inverclyde Council
Councillor Luciano Rebecchi	Inverclyde Council
Paula Speirs	Greater Glasgow & Clyde NHS Board

Non-Voting Members:

Diana McCrone	Staff Representative, Greater Glasgow & Clyde NHS Board
Stevie McLachlan	Inverclyde Housing Association Forum Representative – River Clyde Homes

Also present:

Louise Long	Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership
Allen Stevenson	On behalf of Sharon McAlees ,Chief Social Worker, Inverclyde Council
Lisa Branter	Interim Chief Finance Officer, Health & Social Care Partnership
Andi Priestman	Chief Internal Auditor, Inverclyde Council
Vicky Pollock	Legal Services Manager, Inverclyde Council
Diane Sweeney	Senior Committee Officer, Inverclyde Council
Lindsay Carrick	Senior Committee Officer, Inverclyde Council
Craig Given (observing)	Finance Manager, Inverclyde Council

Chair: Alan Cowan presided.

The meeting took place via video-conference.

20 Apologies, Substitutions and Declarations of Interest 20

No apologies for absence or declarations of interest were intimated.

21 Minute of Meeting of IJB Audit Committee of 29 March 2021 21

There was submitted the Minute of the Inverclyde Integration Joint Board Audit Committee of 29 March 2021.

Decided: that the Minute be agreed.

22 IJB Risk Register

22

There was submitted a report by the Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership (1) providing an update on the status of the IJB Strategic Risk Register (2) seeking endorsement of the approach to risk management and (3) seeking approval for the updated terminology on the IJB Risk Appetite Matrix.

The report was presented by Ms Long and summarised the process for reporting risk across the Health and Social Care Partnership (HSCP) and Inverclyde Integrated Joint Board (IJB). The IJB Risk Register (Appendix A), Approach to Risk Management/Risk Registers (Appendix B) and 'Updated' and 'Original' Risk Appetite Tables (Appendix C) were appended to the report for reference.

The report noted that the IJB held an Audit Committee Development Session on 15 March 2021, facilitated by CIPFA, which focused on the roles and responsibilities of the Audit Committee, skill development, risk management and assurance. At that session the Board agreed that it wished to update the terminology used in the Risk Appetite Matrix. The discussion on terminology at the Development Session led to the following suggested changes:

Current Wording	Revised Wording
Issue	Concern
Possible	Likely – medium/long term
Probable	Probable – short/medium term

These changes were captured in the Updated Risk Appetite Table.

The Chair advised his intention that the Committee discuss risk management topically:-

Approach to risk management -

The consensus was that the Committee were content with the approach taken to risk management as detailed in Appendix B to the report. Clarification was sought on 'Review and Reporting Lines' as detailed in the Appendix, with the confirmation from Ms Long that the HSCP Senior Management Team currently review the Risk Register at Senior Management Team meetings with a report presented to the IJB Audit Committee twice yearly, noting this reports recommendation that this be formalised to occur in September and March. The Committee commented on the Risk Strategy having been approved in 2016 and suggested that it may be time for a review.

Updated risk appetite matrix -

The Committee agreed that a separate facilitated Development Session should be arranged on risk appetite, as per the recommendation in the report, and suggested that Gallagher Bassett may provide this. Ms Speirs offered assistance as she has experience in this field, which was welcomed by Ms Long. The success of the previous Development Session on 15 March 2021 was acknowledged, with the Committee agreeing that a Development Session on risk appetite would also be beneficial. The timing of the Development Session was discussed, and members agreed that it would be useful if it took place before any potential review of the Risk Strategy, but that it would be useful to view the Risk Strategy before the Development Session.

IJB Risk Register -

The Committee discussed the layout and information contained within the Risk Register, a copy of which formed Appendix A to the report, in general terms, and it was agreed that the Risk Register be reviewed and officers consider the following suggestions:

difference between inherent and residual risk highlighted;

inclusion of a further column to reflect risk appetite;

expansion of the 'Additional Controls/Mitigating Actions & Time Frames with End Dates' with additional controls emphasised;

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 JUNE 2021

column to provide more information on timelines; addition of the date when the risk was identified; and scoring risk 'before' and 'after' to reflect mitigations,

The Chair reflected on the Risk Register being a living document, confirmed the scoring system was useful to focus attention on priorities and advised that it would be beneficial to have a period of reflection and then develop an approach to further develop the Risk Register.

The Committee then reviewed the seven 'risk concerns' contained within the Risk Register and Ms Long provided an analysis of each one.

The Committee sought reassurance on Risk 3 (Financial sustainability/Constraints/Resource Allocation) and Risk 4 (Financial Implications of Responding to Covid-19), regarding the general impact of the pandemic, and specifically the provision of PPE, on budgets. Ms Long provided an explanation of the financial governance process including the allocation and use of Earmarked Reserves.

Concerns were expressed on Risk 5 (Workforce Sustainability and Implementation of the Workforce Plan). Ms Long acknowledged the concern, advised of significant additional investment in this area, and emphasised the current focus on succession planning and staff training. Mr Stevenson highlighted the steps taken to promote recruitment within various areas of the service, and noted that a flexible and innovative approach had been adopted. The risk score of 12 was acknowledged to reflect the seriousness with which this issue was taken, and the Committee also recognised that there was a national staffing shortage within certain medical professions.

The Committee requested an update on the impact of the Covid pandemic on Risk 6 (Performance Management Information) and Ms Long advised that national data was expected which would provide an insight into this.

Decided:

- (1) that the content of the report be noted;
- (2) that the approach to risk management be endorsed;
- (3) that the updated risk appetite matrix be noted and that a facilitated session for IJB future approval, arranged by January 2022 on risk appetite statement, be agreed;
- (4) that it be agreed that the Audit Committee will review the Risk Register in September and March each year; and
- (5) that the IJB Strategic Risk Register be noted and reviewed, taking into account the comments made at the meeting.

23 Mr Alan Cowan

23

At the conclusion of business Mr Cowan acknowledged that this was his last IJB Audit Committee, thanked staff, both past and present, for their assistance and commitment, and congratulated Mr Given on his recent appointment as Chief Finance Officer. Ms Long thanked Mr Cowan for his stewardship and wished him well as he assumes the Chair of the Inverclyde Integration Joint Board.

IJB Audit Committee Rolling Annual Workplan

Date	Reports	Lead Officer
September 2021	<p>Internal Audit Annual Report and Assurance Statement 2020/21</p> <p>Update on IJB Risk Register (or to next meeting after March if arranged for earlier than September)</p> <p>Directions Update</p> <p>Internal Audit Progress Report</p>	<p>Chief Internal Auditor</p> <p>Chief Officer/Chief Financial Officer</p> <p>Legal Services Manager (Procurement, Conveyancing & Information Governance)</p> <p>Chief Internal Auditor</p>
29 November 2021 (SPECIAL MEETING)	External Audit Report and IJB Annual Accounts	External Audit
24 January 2022	<p>Internal Audit Progress Report December 2021</p> <p>Update on IJB Risk Register (After Risk Appetite work)</p>	<p>Chief Internal Auditor</p> <p>Chief Officer / Chief Financial Officer</p>
21 March 2022	<p>Internal Audit Progress Report February 2022</p> <p>Internal Audit Annual Audit Plan 2021/22</p> <p>External Audit Annual Audit Plan 2021/22</p> <p>Best Value Annual Report</p> <p>Directions Update</p>	<p>Chief Internal Auditor</p> <p>Chief Internal Auditor</p> <p>External Audit</p> <p>Chief Finance Officer</p> <p>Legal Services Manager (Procurement, Conveyancing & Information Governance)</p>

Report To: Inverclyde Integration Joint Board Audit Committee **Date:** 20 September 2021

Report By: Interim Chief Officer
Inverclyde Integration Joint Board **Report No:** IJBA/10/2021/AP

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

Subject: INTERNAL AUDIT PROGRESS REPORT – 1 MARCH TO 27 AUGUST 2021

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 1 March and 27 August 2021 that may have an impact upon the IJB's control environment.

2.0 SUMMARY

- 2.1 There was one internal audit report finalised since the last Audit Committee meeting in March.
- 2.2 The plan for 2020/2021 is complete and the audit plan for 2021/2022 is underway.
- 2.3 In relation to Internal Audit follow up, there were no actions due for completion by 31 August 2021. There are 3 actions being progressed by officers. The current status report is attached at Appendix 1. **Appendix 1**
- 2.4 In addition, since the last Audit Committee meeting in March 2021, Internal Audit Reports reported to Inverclyde Council and NHSGGC which are relevant to the IJB are set out at paragraphs 5.4 to 5.7 of the report.
- 2.5 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.
- 2.6 In relation to External Audit action plans, there were 2 actions due for completion since the last Audit Committee meeting in March, both of which have been reported as completed. The status of External Audit actions will be reviewed by External Audit as part of their 2020-21 Annual Audit Plan and reported to Audit Committee in November 2021.

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 1 March to 27 August 2021.

Allen Stevenson
Interim Chief Officer Inverclyde Integration Joint Board

4.0 BACKGROUND

- 4.1 In March 2020 and 2021, the Audit Committee approved the current Internal Audit Annual Plan which detailed the activity to be undertaken during 2020-21 and 2021-22 respectively.
- 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 was one internal audit report finalised since the last Audit Committee meeting in March in relation to IJB Directions. The overall control environment opinion was **Strong**. There was one green issue identified in relation to the submission of an annual report to the IJB regarding its directions. An action plan is in place to address this issue by June 2022.
- 5.2 The plan for 2020/2021 is complete and the plan for 2021/2022 is underway.
- 5.3 In relation to Internal Audit follow up, there were no actions due for completion by 31 August 2021. 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 last Audit Committee meeting in March 2021 there were no Internal Audit Reports reported to Inverclyde Council relevant to the IJB.

5.5 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.

5.6 NHSGGC - Internal Audit Progress Report Summary

Since the last Audit Committee meeting in March 2021, there were 4 Internal Audit Reports reported to NHSGGC which are relevant to the IJB and are set out in the undernoted table. There were no Grade 4 recommendations raised (very high exposure) and no control objectives assessed as red.

Audit Title	Rating	Number and Priority of Issues			
		4	3	2	1
Remobilisation Planning	Minor Improvement Required	-	-	3	-
Risk Management (1)	Substantial Improvement Required	-	3	4	1
Assurance Framework – Corporate Risk Register	N/A Consultancy/advisory review				
IJB Planning and Performance Reporting	N/A Consultancy/advisory review				
Payroll	Effective	-	-	-	1
Duty of Candour	Minor Improvement Required	-	-	3	2
Total		-	3	10	4

(1) Implementation of the revised Risk Policy and Strategy has been delayed by the Covid-19 pandemic, and a change in key personnel in the post of Chief Risk Officer. As such, significant work is required to support a consistent and integrated approach to risk management across the organisation. It is therefore essential that NHSGGC maintains pace with current work underway to improve risk management arrangements

5.7 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.

5.8 In relation to External Audit action plans, there were 2 actions due for completion since the last Audit Committee meeting in March, both of which have been reported as completed. The status of External Audit actions will be reviewed by External Audit as part of their 2020-21 Annual Audit Plan and reported to Audit Committee in November 2021.

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					

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.

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 31 AUGUST 2021**

Summary: Section 1 Summary of Management Actions due for completion by 31/08/2021

There were no actions due for completion by 31 August 2021.

Section 2 Summary of Current Management Actions Plans at 31/08/2021

At 31 August 2021 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/08/2021

At 31 August 2021 there were 3 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 August 2021 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 31.08.2021

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
0				

* 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**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.08.2021

SECTION 2

Current Actions	
Due for completion September 2021	1
Due for completion March 2022	1
Due for completion June 2022	1
Total current actions:	3

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

CURRENT MANAGEMENT ACTIONS AS AT 31.08.2021

SECTION 3

Action	Owner	Expected Date
IJB Integration Scheme Update – Readiness Review (December 2019)		
<p>Specifying governance arrangements within the Integration Scheme (Amber)</p> <p>The Scottish Government have confirmed IJBs will be required to review their current integration schemes rather than complete a new scheme. The 6 HSCP across Greater Glasgow and Clyde will contribute to a short life working group to review collectively ensuring cross cutting issues are addressed.</p> <p>The Inverclyde HSCP has identified the appropriate officer to contribute to this work. The HSCP are also working closely with Legal Services within the Council and NHS to review our current Integration Scheme.</p>	Chief Officer IJB	31.03.2022
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. 	Chief Financial Officer	30.09.2021*
IJB Directions (July 2021)		
<p>Reviewing Directions issued by Inverclyde Integration Joint Board (IJB) (Green)</p> <p>The IJB’s Chief Officer will submit to the IJB an annual report on the review of IJB Directions. This report will be scheduled to allow for the timing of related IJB reports such as the progress being made with implementing the IJB’s strategic plan, annual performance report and draft annual accounts and annual governance statement.</p>	Chief Officer	30.06.2022

* 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 31 August 2021.

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
2021/2022	1	0	0	0	1
Total	26	23	0	1	2

* 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:** 20 September 2021

Report By: Interim Chief Officer
Inverclyde Integration Joint Board **Report No:** IJBA/11/2021/AP

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

Subject: INTERNAL AUDIT ANNUAL REPORT AND ASSURANCE STATEMENT 2020/2021

1.0 PURPOSE

- 1.1 The purpose of this report is to present the Internal Audit Annual Report and Assurance Statement for 2020/2021 which forms part of the Integration Joint Board's Annual Governance Statement.

2.0 SUMMARY

- 2.1 The Internal Audit Annual Report 2020/2021 is attached as an Appendix to this report for consideration by the Committee. The report concludes that the majority of the IJB's established internal control procedures operated as intended to meet management's control requirements for each area reviewed by Internal Audit. The overall audit opinion is **Satisfactory**. Appendix 1
- 2.2 A follow up process has been established during 2020/2021 to monitor management's progress in implementing agreed action plans arising from Internal Audit reviews.

3.0 RECOMMENDATION

- 3.1 It is recommended that the Audit Committee review and consider the Internal Audit Annual Report and Assurance Statement.

Allen Stevenson
Interim Chief Officer
Inverclyde Integration Joint Board

4.0 BACKGROUND

4.1 Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor provides a written statement to the Section 95 Officer to support the Annual Governance Statement. This report should present an opinion as to the overall adequacy and effectiveness of the organisation's internal control environment.

4.2 The report should also:

- Disclose any qualifications to that opinion, together with reasons for the qualification;
- Present a summary of the audit work undertaken to formulate the opinion including reliance placed on the work by other assurance bodies;
- Draw attention to any issues the Chief Internal Auditor judges particularly relevant to the preparation of the statement on internal control; and
- Compare the work undertaken with work planned.

4.3 The Accounting Code of Practice ("ACOP") requires that the Section 95 Officer produces a signed Annual Governance Statement as part of the Council's Annual Report. This report is subject to External Audit scrutiny as part of the year-end audit process.

5.0 CURRENT POSITION

5.1 The Internal Audit Annual Report 2020/2021 is attached as an Appendix to this report for consideration by the Committee. The report concludes that the majority of the IJB's established internal control procedures operated as intended to meet management's control requirements for each area reviewed by Internal Audit. The overall audit opinion is **Satisfactory**.

5.2 A follow up process has been established during 2020/2021 to monitor management's progress in implementing agreed action plans arising from Internal Audit reviews.

6.0 IMPLICATIONS

6.1 There are no direct financial implications arising from this report.

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.

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 Not applicable. This report summarises the work carried out during 2020-2021 which have been included in separate progress reports to Audit Committee.

9.0 LIST OF BACKGROUND PAPERS

9.1 Internal Audit Progress Report to the Audit Committee in September 2020, January and March 2021.



Internal Audit Annual Report and Assurance Statement 2020/2021

17 June 2021

CONTENTS	Page
SECTION 1 – INTRODUCTION	1
SECTION 2 – ASSESSMENT OF RISK MANAGEMENT, CONTROLS AND GOVERNANCE	1-2
SECTION 3 – INTERNAL AUDIT WORK CONDUCTED	2-6
SECTION 4 – SCOPE, RESPONSIBILITIES AND ASSURANCE	6-8

SECTION 1 – INTRODUCTION

Purpose of this report

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor provides a written statement to the s95 Officer timed to support the Annual Governance Statement. This report constitutes the required statement. As required by PSIAS, this report presents the opinion of the overall adequacy and effectiveness of Inverclyde Integration Joint Board (IJB)'s risk management, control and governance processes, based on the work Internal Audit has performed. The scope of internal audit work, the responsibilities of Internal Audit, and the assurance given on the adequacy and effectiveness of the Internal Control System of the IJB are explained further in Section 4 of this report.

Main objectives of the IJB's Internal Audit Team

- 1.2 Internal Audit is an assurance function that primarily provides an independent, objective opinion to the Board on the control environment. The overall objective of Internal Audit is to review, appraise and report on the adequacy of internal controls as a contribution to the proper, economic, efficient and effective use of resources. A secondary objective is to advise management on improvements in internal control systems.

Scope of the IJB's Internal Audit Team

- 1.3 The scope of Internal Audit allows for unrestricted coverage of the IJB's activities and unrestricted access to records and assets deemed necessary by auditors in the course of an audit.

Acknowledgements

- 1.4 The assistance provided by IJB officers in the course of the work undertaken by Internal Audit during 2020/2021 is gratefully acknowledged.

SECTION 2 – ASSESSMENT OF RISK MANAGEMENT, CONTROLS AND GOVERNANCE

Scope

- 2.1 The work undertaken by Internal Audit in 2020/2021 is summarised in Section 3 of this Report.
- 2.2 The overall assessment arising from work undertaken is summarised in paragraphs 2.3 to 2.4 below. In interpreting this assessment, consideration needs to be given to the respective responsibilities of Management and Internal Audit and the related limitations on the assurance that Internal Audit can provide (as explained in Section 4).

Overall assessment

On the basis of Internal Audit work carried out in 2020/2021, the majority of the IJB's established internal control procedures appeared to operate as intended to meet Management's requirements for the individual systems reviewed by Internal Audit. On the basis of selective testing of key controls it can be concluded that, in the main, controls were generally operating as expected during the period under review, although it does need to be recognised that some recommendations were made by Internal Audit to improve controls. The overall opinion is **Satisfactory**.

Covid-19

The significant incident in late March 2020 tested how well the IJB's risk management, governance and internal controls framework operated. There were examples of innovations, new business processes and solutions and new technology being embraced in order to deliver services to the community. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings and secure remote access to systems to allow employees to work from home. The Chief Officer and the senior management team were actively involved in the local resilience planning through their dual roles in Inverclyde Council and NHS Greater Glasgow and Clyde.

Regular COVID-19 update reports were provided to the IJB throughout 2020/21 which included approval requirements for any decisions with financial implications for the IJB. There were also regular meetings between the Chief Officer, Chief Financial Officer, the Chair and Vice Chair of the IJB.

The "new normal" will have an impact on service demand and the consequences of this will have to be clearly laid out within the current performance management and reporting framework.

Other matters

- 2.3 Summaries of the issues arising in relation to each system or activity covered by Internal Audit work in 2020/2021 are reported separately to the Audit Committee. Appropriate responses to the recommendations made in internal audit reports have been obtained. When actioned, the recommendations made in the Internal Audit reports should provide management with additional comfort that the system of control operates as intended. It is therefore imperative that the agreed actions are implemented by management.
- 2.4 A follow up process is in place which ensures that all actions arising from internal audit reviews are captured within a follow up database, and are subject to follow up and validation by the Internal Audit on a regular basis, with reporting on progress to the Audit Committee.

SECTION 3 – INTERNAL AUDIT WORK CONDUCTED

Internal audit approach

- 3.1 The internal audit work has been conducted in accordance with an established methodology that promotes quality and conformance with the Public Sector Internal Audit Standards and the agreed Internal Audit annual audit plan.

Progress on the 2020/2021 internal audit plan

- 3.2 The Annual Internal Audit Operational Plan 2020/2021 was discussed and agreed with the Audit Committee on 17 March 2020.
- 3.3 Progress against planned audit work for the year to 31 March 2021 can be summarised as follows:

Progress on the 2020/2021 internal audit plan (Continued)

Audit Area	Indicative Scope	Status
IJB Directions Advisory Review	Statutory Guidance has now been produced in relation to IJB Directions. Internal Audit will provide advice to IJB officers on reviewing and updating the current policy in line with the new guidance.	Complete
Risk Management Process	A review of the risk management process will be undertaken at a development session in 2020/21. Internal Audit will provide advice to IJB Members based on best practice developments.	Complete – support and advice will continue into 2021/22
Action Plan Follow Up	To monitor the progress of implementation of agreed internal audit action plans by management.	Ongoing
Audit Planning and Management	Review and update of the audit universe and attendance at IJB Audit Committee.	Complete
Internal Audit Annual Report	Annual report on 2020-2021 audit activity.	Complete

Performance Measures

3.4 The following performance measures were in place for 2020/2021:

Measure	Description	Target	Actual
1. Final Report	Percentage of final reports issued within 2 weeks of draft report.	100%	100%
2. Draft Report	Percentage of draft reports issued within 3 weeks of completion of fieldwork.	90%	100%
3. Audit Plan Delivery	Percentage of audits completed v planned.	85%	85%
4. Audit Budget	Percentage of audits completed within budgeted days.	80%	100%
5. Audit Recommendations	Percentage of audit recommendations agreed.	90%	100%
6. Action Plan Follow Up	Percentage of action plans followed up – Internal Audit.	100%	100%
7. Customer Feedback	Percentage of respondents who rated the overall quality of internal audit as satisfactory or above.	100%	100%
8. Staff compliance with CPD	Number of training hours undertaken to support CPD	60	60
9. Management engagement	Number of meetings with Chief Officer and Chief Financial Officer as appropriate	2 per year	2

Reliance from other assurance providers

3.5 During 2020/2021, the following Internal Audit Reports have been issued to Inverclyde Council, which are relevant to the IJB:

Audit Report	Opinion	Number/Category of Issues		
		Red	Amber	Green
Corporate Procurement – Off Contract Spend	Satisfactory	0	2	2
Sundry Debtors	Satisfactory	0	0	8
Cash and Banking	Strong	0	0	3
Creditors	Satisfactory	0	0	3
Total		0	2	16

3.6 Actions have been agreed with management and Internal Audit follow up each action when it falls due with regular reporting to the Council’s Corporate Management Team and Audit Committee on the implementation of agreed actions and any matters of concern.

3.7 In addition, corporate fraud investigations have been undertaken as follows:

Blue Badge Enquiries			
Number of Enquiries	Misuse Identified	No Misuse	Ongoing
33	31	2	-

3.8 The overall audit opinion reported in the Inverclyde Council Internal Audit Annual Audit report was as follows:-

*On the basis of Internal Audit work carried out in 2020/2021, the majority of Inverclyde Council’s established internal control procedures appeared to operate as intended to meet Management’s requirements for the individual systems reviewed by Internal Audit. On the basis of selective testing of key controls it can be concluded that, in the main, controls were generally operating as expected during the period under review, although it does need to be recognised that a number of recommendations were made by Internal Audit to improve controls. The overall opinion is **Satisfactory**.*

There were no significant issues that were highlighted for inclusion in the Council’s Annual Governance Statement though it was recognised that the significant incident in late March 2020 and the Council’s responses as a Category 1 responder during the COVID-19 pandemic tested how well the Council’s risk management, governance and internal controls framework was operating during the period. There were examples of innovations, new business processes and solutions, and new technology being embraced in order to deliver services to the community in its role as a Category 1 responder to carry out the following three essential functions: Caring for the Vulnerable; Liaising with Resilience Partners; and Supporting Economic Recovery. This was achieved using amended governance arrangements, new ways of decision-making, leadership and implementation including virtual meetings, conference calls and secure remote access to systems for employees and Elected Members working from home.

Regular reports were presented to P&R Exec Sub Committee which provided an update in relation to actions and decisions taken under the revised governance arrangements put in place following the Government lockdown on 24 March 2020 and regular COVID-19 Update reports were provided to P&R Committee throughout the remainder of 2020/21.

Reliance from other assurance providers (Continued)

All members of the Council’s Corporate Management Team and key stakeholders participated in a variety of Local Authority specific Covid-19/Business Continuity response groups supported by the Civil Contingencies Service. A comprehensive Covid-19 Risk Register was developed covering all aspects of service delivery affected by the pandemic which has been maintained on a regular basis.

With significant disruption to how services were delivered and are likely to continue in the medium term, the Council has developed organisational and partnership recovery plans to ensure the Council can continue to meet requirements and achieve the strategic priorities set out in the Corporate Plan. This planning activity considered the reflective learning from the first phase of responding to the pandemic and ongoing engagement with key stakeholders in planning future service provision.

A detailed decision log has been maintained and scrutinised by senior management throughout 2020/21, including approval requirements of any decisions with financial implications for the council.

3.9 During 2020/2021, the following Internal Audit Reports have been issued to NHSGGC which are relevant to the IJB:

Review	Overall Audit Rating	No of Issues per grading			
		4	3	2	1
Remobilisation Planning	Minor Improvement Required	-	-	3	1
Risk Management	Substantial Improvement Required	-	3	4	1
Financial Systems Health Check	Minor Improvement Required	-	-	1	-
Payroll	Effective	-	-	-	1
Duty of Candour	Minor Improvement Required	-	-	3	2
NMS Referrals	Minor Improvement Required	-	-	1	-
Digital Strategy	Minor Improvement Required	-	-	7	-
Records Management	Substantial Improvement Required	-	2	5	-
Property Transaction Monitoring	Minor Improvement Required	-	-	2	-
Total Findings		0	5	27	5

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

Reliance from other assurance providers (Continued)

- 3.11 The overall audit opinion reported in the NHSGGC Internal Audit Annual Audit report 2020/2021 was as follows:

In our opinion NHSGGC has a framework of governance and internal control that provides reasonable assurance regarding the effective and efficient achievement of objectives, except in relation to:

- *Risk Management; and*
- *Records Management*

During 2020/21, management commenced work on a revised Risk Management Strategy and Policy, refresh of the Corporate Risk Register, and redefining of the Board's risk appetite. However, implementation of these revised risk management arrangements has been delayed by the Covid-19 pandemic, and a change in key personnel in the post of Chief Risk Officer.

As such, our audit of Risk Management highlighted a number of areas for improvement to support effective management of risks at both strategic and operational levels, with three amber rated (high risk) actions arising. Work in these areas remains ongoing at the time of writing as part of the wider work in developing the Board Assurance Framework, and we will continue to monitor progress during 2021/22.

Similarly, our audit of Records Management highlighted two amber rated (high risk) recommendations for improvement relating to review of Information Asset Registers and processes for destruction of corporate records.

Management have committed to implementing the necessary improvement actions in the above areas, with progress reported to each meeting of the Audit and Risk Committee.

Our most recent follow-up review for Q4 2020/21 confirmed that management continue to make good progress in implementing the actions in line with agreed timescales. We will continue to monitor this position on a quarterly basis during 2021/22.

We were able to provide substantial assurances in the remaining ten audit areas covered during 2020/21, all of which were assessed as either "effective" or with only "minor improvement required". We did not identify any grade 4 (very high risk) actions.

Reliance by external audit

- 3.12 During the year under review, liaison has taken place with the IJB's External Auditors through joint attendance at the Audit Committee, meetings, ad hoc discussions and the sharing of audit plans and reports. External audit considers the work of Internal Audit throughout the year to inform their audit process.

SECTION 4 – SCOPE, RESPONSIBILITIES AND ASSURANCE

Approach

- 4.1 The internal audit work has been conducted in accordance with an established methodology that promotes quality and conformance with the Public Sector Internal Audit Standards and the agreed annual audit plans. The overall scope of the internal audit work encompasses the IJB's risk management practices, governance practices and internal controls.

Approach (Continued)

- 4.2 The Annual Audit Plan is based on a formal risk assessment which is revised on an ongoing basis to reflect evolving risks and changes within the IJB. The Internal Audit Annual Audit Plan 2020/2021 was discussed and agreed at the Audit Committee on 17 March 2020. In addition, consultation on the content and coverage of the audit plan took place with the Chief Officer and the Chief Financial Officer.

Responsibility and reporting lines of the Chief Internal Auditor

- 4.3 The Chief Internal Auditor reports functionally to the IJB Audit Committee and has a right of access and freedom to report in her own name to all officers and members and particularly those charged with governance. The adoption of these arrangements enables the IJB to conform with the reporting line requirements of the International Standard on Auditing (“ISA”) (UK and Ireland) 610 and the Public Sector Internal Audit Standards which were adopted by Local Government in the United Kingdom on 1 April 2013.
- 4.4 The Chief Internal Auditor also has a specific responsibility to the IJB’s s95 Officer to provide assurances which informs the preparation of the Annual Governance Statement for inclusion in the IJB’s Annual Report and Accounts.

The work of Internal Audit

- 4.5 Internal Audit is an independent appraisal function established by the IJB for the review of the internal control system as a service to the organisation. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.
- 4.6 In accordance with the principles of Corporate Governance, the Chief Internal Auditor reports with independence and impartiality to the IJB’s Audit Committee on a regular basis. The Chief Internal Auditor prepares an annual report containing a view on the adequacy and effectiveness of the systems of internal controls.
- 4.7 The Internal Audit team operates in accordance with an established methodology that promotes quality and conformance with the Public Sector Internal Audit Standards. Internal Audit undertakes an annual programme of work approved by the IJB’s Audit Committee. The Annual Audit Plan is based on a formal risk assessment, which is revised on an ongoing basis to reflect emerging risks and changes within the IJB. The Internal Audit Annual Audit Plan for 2020/2021 was discussed and agreed at the Audit Committee on 17 March 2020.
- 4.8 All Internal Audit reports identifying system improvements or non-compliance with expected controls are brought to the attention of management and include recommendations for improvement and agreed Action Plans. It is management’s responsibility to give proper consideration to Internal Audit reports and take appropriate action on audit recommendations. The Chief Internal Auditor is required to confirm that appropriate arrangements are made to determine whether action has been taken on Internal Audit recommendations or that management has understood and accepted the risks of not taking action. Management progress on implementing actions is reported to the IJB’s Audit Committee at each committee cycle.

Responsibilities of Management and Internal Audit

- 4.9 It is Management's responsibility to maintain systems of risk management, internal control and governance.
- 4.10 Internal Audit is an element of the internal control framework established by management to examine, evaluate and report on accounting and other controls over operations. Internal Audit assists management in the effective discharge of its responsibilities and functions by examining and evaluating controls. Internal Audit cannot be held responsible for internal control failures.
- 4.11 Internal Audit's role includes assessing the adequacy of the risk management, internal controls and governance arrangements put in place by management and performing testing on a sample of transactions to ensure those controls were operating for the period under review.
- 4.12 Public Sector Internal Audit Standards (PSIAS) require us to communicate on a timely basis all facts and matters that may have a bearing on our independence. We can confirm that all staff members involved in 2020/21 internal audit reviews were independent of operational processes and their objectivity was not compromised in any way.

Basis of the internal audit assessment

- 4.13 In accordance with Guidance supporting the Public Sector Internal Audit Standards, the assessment on risk management, control and governance is based upon:
- Internal Audit work undertaken by the Internal Audit Team during the year to 31 March 2020 (in accordance with the annual audit plan approved by the Audit Committee);
 - The assessments of risk completed during the preparation and updating of the annual audit plan;
 - Reports issued by Internal Auditors for Inverclyde Council and the NHSGGC;
 - Reports issued by Audit Scotland, the IJB's External Auditors; and
 - Internal Audit's knowledge of the IJB's governance, risk management and performance monitoring arrangements.

Limitations on the assurance that Internal Audit can provide

- 4.14 It should be noted that the assurance expressed within this report can never be absolute. It is not a guarantee that all aspects of risk management, control and governance are adequate. The most that internal audit can provide to the s95 Officer and Audit Committee is reasonable assurance based on the work performed.
- 4.15 There are inherent limitations as to what can be achieved by internal control and consequently limitations to the conclusions that can be drawn from this engagement. These limitations include the possibility of faulty judgment in decision making, of breakdowns because of human error, of control activities being circumvented by the collusion of two or more people and of management overriding controls. Also there is no certainty that internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks which may arise in future.
- 4.16 Organisations and their internal control needs differ by type, size, culture and management philosophy. One organisation's internal control system may be very different from another's in relation to similar processes. Also, decisions made in designing internal controls inevitably involve the acceptance of some degree of risk. As the outcome of the operation of internal controls cannot be predicted with absolute assurance any assessment of internal control is judgmental.

Satisfactory	<p>Controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.</p> <ul style="list-style-type: none"> • A limited number of Amber rated issues may have been identified, but generally only green issues have been found in individual audit assignments. • None of the individual assignment reports have an overall opinion of <i>Requires Improvement or Unsatisfactory</i>.
Generally Satisfactory with some improvement needed	<p>A few specific control weaknesses were noted: generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.</p> <ul style="list-style-type: none"> • A number of Amber rated issues identified in individual audit assignments that collectively do not significantly impact the system of internal control. • Red rated issues that are isolated to specific systems or processes. • None of the individual assignment reports have an overall opinion of <i>Unsatisfactory</i>.
Major improvement needed	<p>Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.</p> <ul style="list-style-type: none"> • A high number of Amber rated issues that collectively have a significant impact on some parts of the system of internal control but are not widespread. • A number of Red rated issues that collectively have a significant impact on some parts of the system of internal control but are not widespread. • A small number of individual assignment reports have an overall opinion of <i>Requires Improvement or Unsatisfactory</i>.
Unsatisfactory	<p>Controls evaluated are not adequate, appropriate or effective to provide reasonable assurance that risks are being managed and objectives should be met.</p> <ul style="list-style-type: none"> • Amber and Red rated issues identified in individual assignments that collectively are widespread to the system of internal control. • A high number of individual assignment reports have an overall opinion of <i>Requires Improvement or Unsatisfactory</i>.

Report To:	Inverclyde Integration Joint Board Audit Committee	Date:	20 September 2021
Report By:	Louise Long, Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership	Report No:	VP/LP/071/21
Contact Officer:	Vicky Pollock	Contact No:	01475 712180
Subject:	Inverclyde Integration Joint Board – Directions Update September 2021		

1.0 PURPOSE

- 1.1 The purpose of this report is to provide the Inverclyde Integration Joint Board Audit Committee (IJB Audit) a summary of the Directions issued by Inverclyde Integration Joint Board (IJB) to Inverclyde Council and NHS Greater Glasgow and Clyde in the period March 2021 to August 2021.

2.0 SUMMARY

- 2.1 A revised IJB Directions Policy and Procedure was approved by the IJB in September 2020. As part of the agreed procedure, IJB Audit has assumed responsibility for maintaining an overview of progress with the implementation of Directions, requesting a mid-year progress report and escalating key delivery issues to the IJB. This is the second such report and covers the period from March 2021 to August 2021.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that the Inverclyde Integration Joint Board Audit Committee notes the content of this report.

Louise Long
Corporate Director (Chief Officer)
Inverclyde HSCP

4.0 BACKGROUND

- 4.1 Directions are the means by which the IJB tells the Health Board and the Council what is to be delivered using the integrated budget, and for Inverclyde IJB to improve the quality and sustainability of care, as outlined in its Strategic Plan and in support of transformational change. A direction must be given in respect of every function that has been delegated to the IJB. Directions are a legal mechanism, the use of directions is not optional for IJBs, Health Boards or Local Authorities, it is obligatory.
- 4.2 A revised IJB Directions Policy and Procedure was approved by the IJB in [September 2020](#). As part of the agreed procedure, IJB Audit has assumed responsibility for maintaining an overview of progress with the implementation of Directions, requesting a mid-year progress report and escalating key delivery issues to the IJB. This is the second such report and covers the period from March 2021 to August 2021.
- 4.3 This report outlines a summary of the Directions issued by the IJB during the period in scope. The report does not provide detail of the Directions' content or commentary on their impacts, as it is considered that this level of oversight is facilitated through the normal performance scrutiny arrangements of the IJB and Inverclyde Health and Social Care Partnership.

5.0 Summary of Directions

- 5.1 A Directions log has been established and will continue to be maintained and updated by the Council's Legal Services.
- 5.2 Between March 2021 and August 2021 (inclusive):
- the IJB has issued 7 Directions;
 - 6 of these were Directions to both the Council and Health Board;
 - 0 of these were Directions to the Council only; and
 - 1 of these was Directions to the Health Board only.
- 5.3 Of the 7 Directions issued by the IJB between March 2021 and August 2021, One was issued during the period of temporary governance arrangements approved by the IJB in response to the Covid-19 pandemic. The direction was issued following approval under delegated authority of the Chief Officer and Chief Financial Officer, in collaboration with the Chair and Vice Chair of the IJB. This was on the grounds of urgency as IJB approval could not be obtained within the required timescale. A report outlining the decision made and Direction issued under delegated authority was presented to the [29 March 2021](#) meeting of IJB.
- 5.4 Of the 7 Directions issued by the IJB:
- 7 remain open (current);
 - 0 are closed and have been superseded; and
 - 0 is complete.
- 5.5 The list of Directions issued by the IJB to Inverclyde Council and NHS Greater Glasgow and Clyde is set out at Appendix 1 of this report. The list is split into financial years – 2020/21 and 2021/22
- 5.6 As part of their review of the IJB Directions Policy, Internal Audit have recommended that the IJB is provided with an annual report on the IJB's Directions. The first annual report will be presented to the IJB at its meeting on 20 September 2021.

6.0 PROPOSALS

- 6.1 It is proposed that the IJB Audit Committee notes this report.

7.0 IMPLICATIONS

Finance

7.1 There are no financial implications arising from this report.

Financial Implications:

One Off Costs

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

Annually Recurring Costs/ (Savings)

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

Legal

7.2 The IJB is, in terms of Sections 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014, required to direct Inverclyde Council and NHS Greater Glasgow and Clyde to deliver services to support the delivery of the Strategic Plan.

Human Resources

7.3 There are no HR implications arising from this report.

Equalities

7.4 There are no equality issues within this report.

7.4.1 Has an Equality Impact Assessment been carried out?

	YES (see attached appendix)
X	NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy which has a differential impact on any of the protected characteristics. Therefore, no Equality Impact Assessment is required.

7.4.2 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

Clinical or Care Governance

7.5 There are no clinical or care governance issues within this report.

National Wellbeing Outcomes

7.6 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

8.0 DIRECTIONS

8.1 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	

9.0 CONSULTATIONS

9.1 The Corporate Director (Chief Officer) and Chief Financial Officer have been consulted in the preparation of this report.

10.0 BACKGROUND PAPERS

10.1 None.

Appendix 1

OFFICIAL

Ref. no.	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by IB to carry out direction(s)	Date Issued	With Effect From	Review Date	Status	Does this supersede, revise or revoke a previous Direction	Direction Reference superseded, revised or revoked	Link to IJB paper	Responsible Officer	Service Area	Most Recent Review (Date)
17.03.2 020 IJB/36/2 020/LA	Indicative Inverclyde IJB Budget 2020/21	Both Council and Health Board	Inverclyde Council is directed to spend the delegated net budget of £52.289m in line with the Strategic Plan and the budget outlined within the report. NHS Greater Glasgow and Clyde is directed to spend the delegated net budget of £115.554m in line with the Strategic Plan and the budget outlined within the report.	Budget 2020-21	The budget delegated to Inverclyde Council is £52.289m and NHS Greater Glasgow and Clyde is £115.554m as per the report.	17-Mar-20	17-Mar-20	Mar-21	Superseded	No	N/A	https://www.inverclyde.gov.uk/meetings/documents/13252/06%20indicative%20inverclyde%20IJB%20Budget%202020%2021.pdf	Chief Finance Officer	Finance	Direction superseded by in year Financial Monitoring reports
17.03.2 020 IJB/17/2 020/AH	Inverclyde Alcohol and Drug Recovery Development Update	Both Council and Health Board	Recruitment to a recovery post for 12 months to support the establishment of a recovery approach including commissioned services within Inverclyde and support development of recovery concepts within communities.	Alcohol & Drug Recovery Services	£825k over 3 years from Transformation Fund if future funding from Scot Govt to ADP is not confirmed	17-Mar-20	17-Mar-20		Current	No	N/A	https://www.inverclyde.gov.uk/meetings/documents/13200/08%20ADRS%20Update.pdf	Head of MH, Addictions and Homelessness	Alcohol & Drug Recovery	
17.03.2 020 IJB/17/2 020/AH	Inverclyde Alcohol and Drug Recovery Development Update	Both Council and Health Board	allocation of £825k across 3 years from the transformation fund to support the development of a commissioned community recovery hub, if future funding from the Scottish Government to Inverclyde Alcohol and Drug partnership is not confirmed.	Alcohol & Drug Recovery Services		17-Mar-20	17-Mar-20		Current	No	N/A		Head of MH, Addictions and Homelessness	Alcohol & Drug Recovery	
17.03.2 020 IJB/21/2 020/SM CA	Hard Edges Scotland Report	Council only	IJB has approved the appointment of two care navigators Grade 6 posts for 12 months through Inverclyde Council	Children & Families	£81.6k new Hard Edges funding	17-Mar-20	17-Mar-20		Current	No	N/A	https://www.inverclyde.gov.uk/meetings/documents/13201/09%20Hard%20Edges.pdf	Head of Children, Families and Criminal Justice	Childrens Services	

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17.03.2 020 IJB/22/2 020/SM CA	Continuing Care	Both Council and Health Board	Inverclyde Council to adapt each children's houses to increase from 6 to 7 bedrooms and support the development of hybrid core and cluster accommodation linked to Children's residential services.	Children & Families	£122k one off funding from Continuing Care EMR £18k recurringly for running costs of the flats to be funded from existing budget	17-Mar-20	17-Mar-20		Current	No	N/A	https://www.inverclyde.gov.uk/media/13202/10%20Continuing%20Care.pdf	Head of Children, Families and Criminal Justice	Childrens Services	Direction superseded by in year Financial Monitoring reports
17.03.2 020 IJB/31/2 020/AS	Tailored Moving & Handling Solutions	Both Council and Health Board	Tailored Moving and Handling Solutions project to be rolled out. 1 WTE I grade Occupational Therapist to be appointed (for 18 months initially) to sustain the focus of the work and drive this work forward, and to have the capacity to support reviews around moving and handling.	Health & Community Care	£125.5k over 18 months	17-Mar-20	17-Mar-20		Completed	No	N/A	https://www.inverclyde.gov.uk/media/13203/11%20Tailored%20Moving%20and%20Handling%20Solutions.pdf	Head of Health & Community Care	ICIL	
17.03.2 020 IJB/29/2 020/AS	Review of Health & Social Care Out of Hours Services	Both Council and Health Board	Appointment of additional posts required to deliver the integrated service as outlined in the report.	Health & Community Care	£203.5k to be funded from core budgets from 2020/21 onwards	17-Mar-20	17-Mar-20		Current		N/A	Private report	Head of Health & Community Care	Older People OOH Services	
17.03.2 020 IJB/19/2 020/AH	Inverclyde HSCP Alcohol and Drug Service Redesign Workforce	Both Council and Health Board	Council and Health Board to implement the workforce plan in line with the ADRS review as per the report	Alcohol & Drug Recovery Services	As detailed in the report - restructure of existing service to be funded from existing budgets	17-Mar-20	17-Mar-20		Current		N/A	Private report	Head of MH, Addictions and Homelessness	Alcohol & Drug Recovery	
17.03.2 020 IJB/32/2 020/AS	Social Care Case Management - Mini Competition	Both Council and Health Board	Inverclyde Council to oversee the procurement of a replacement Social Work Information system, subject to the Council approving £600,000 Capital funding, on top of the £243,000 agreed by the IJB through Prudential Borrowing	HSCP	£243k through IJB prudential borrowing	17-Mar-20	17-Mar-20	Updates will be brought back to the IJB regularly as the project proceeds	Current	No	N/A	Private report	Head of Strategy & Support Services	Performance & Information	Direction will be superseded by in year subsequent update reports in year

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12.05.2 020 IJB/38/2 020/LA	Covid-19 Mobilisation Plan	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to implement the Covid-19 Mobilisation Plan outlined within the report and Appendix 1	All functions outlined within the report and Appendix 1.	As outlined in the report and Appendix 1. £0.450m of 2019/20 and £8.404m of 2020/21 Covid 19 costs are expected to be funded through Scottish Government Covid-19 funding.	12-May-20	12-May-20	May-21	Superseded	No	N/A	https://www.inverclyde.gov.uk/meetings/document/s/13326/04%20%20COVID%2019%20Mobilisation%20Plan.pdf	Chief Finance Officer	Finance	Direction superseded by in year Financial Monitoring reports covid spend & funding updates
23.06.2 020 IJB/44/2 020/LL	Unscheduled Care Commissioning IJB/44/2 Plan	Both Council and Health Board	Note the requirement to implement the Unscheduled Care Commissioning Plan once finalised	HSCP	N/A	23-Jun-20	23-Jun-20	Updates will be brought back to the IJB regularly as the project proceeds	Current	No	N/A	https://www.inverclyde.gov.uk/meetings/document/s/13375/10%20Unscheduled%20Care%20Commissioning%20Plan.pdf	Head of Strategy & Support Services	Commissioning	Direction will be superseded by subsequent update reports
23.06.2 020 IJB/45/2 020/SM CA	Champions Board/Proud2Care	Council only	Funding provided to continue resourcing of Proud 2 Care and to enable the Council's continued partnership with Your Voice and the Champion's Board to support continued Proud 2 Care activity	Children & Families	£70k and £40k through the Transformation Fund	23-Jun-20	23-Jun-20	Updates will be brought back to the IJB regularly as the project proceeds	Current	No	N/A	https://www.inverclyde.gov.uk/meetings/document/s/13376/11%20Proud%202%20Care.pdf	Head of Children, Families and Criminal Justice	Childrens Services	
23.06.2 020 IJB/50/2 020/DW CC	District Nursing Workforce	Health Board only	Funding provided to support 5 nurses to undertake the Specialist Practitioner Qualification in District Nursing, including backfill costs.	District Nursing	£207.3k through District Nursing Employee Costs	23-Jun-20	23-Jun-20		Current	No	N/A	https://www.inverclyde.gov.uk/meetings/document/s/13377/12%20%20District%20Nursing%20Workforce.pdf	Head of Health & Community Care	District Nursing	

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24.08.2 020 IJB/54/2 020/LA	HSCP Workforce Plan 2020-2024	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to implement the requirements of the Workforce Plan attached as Appendix B to the report and within the associated budget outlined in Appendix A.	All functions outlined within the report and Appendix A.	As outlined in Appendix A.	24-Aug-20	24-Aug-20	Aug-21	Current	No	N/A	https://www.inverclyde.gov.uk/media/13444/06%20Workforce%20Plan.pdf	Head of Strategy & Support Services	HSCP	Direction will be superseded by in year subsequent Financial Monitoring reports
24.08.2 020 IJB/51/2 020/LA	Health and Social Care Additional Staffing - Covid 19	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to fill the posts outlined in Section 6.1 of the report and within the associated budget also outlined in Section 6.1.	All functions outlined within Appendix A of the report.	The budget delegated to Inverclyde Council is £568,290 and NHS GG&C is £521,018 as outlined in Appendix A.	24-Aug-20	24-Aug-20	Apr-21	Superseded	No	N/A	https://www.inverclyde.gov.uk/media/13446/08%20Staffing%20Covid%2019.pdf	Chief Officer	HSCP	
21.09.2 020 IJB/60/2 020/LA	Financial Budget Monitoring - 2020/21 Period to 30 June 2020 - Period 3	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to deliver services in line with the IJB's Strategic Plan and within the associated budget outlined in Appendix 5	All functions outlined in Appendix 5 of the report.	As outlined in Appendix 5.	21-Sep-20	21-Sep-20	Nov-20	Superseded	Yes	17.03.2020 IJB/36/2020/LA	https://www.inverclyde.gov.uk/media/13556/08%20Financial%20Monitoring%20Report.pdf	Chief Finance Officer	Finance	Direction will be superseded by in year subsequent Financial Monitoring reports
21.09.2 020 IJB/68/2 020/LA	HSCP Digital Strategy 2020/21	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to deliver the actions within the digital investment plan for 2020/21 as outlined in the report and Appendix A. (Includes SWIFT replacement).	All functions outlined in Appendix A of the report.	As outlined in Appendix A.	21-Sep-20	21-Sep-20	Sep-21	Current	No	N/A	https://www.inverclyde.gov.uk/media/13565/11%20Digital%20Strategy%20Action%20Plan.pdf	Head of Strategy & Support Services	HSCP	Direction will be superseded by in year subsequent Financial Monitoring reports
02.11.2 0 IJB/65/2 020/LA	Financial Budget Monitoring - 2020/21 Period to 31 August 2020 - Period 5	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to deliver services in line with the IJB's Strategic Plan and within the associated budget outlined in Appendix 5.	All functions outlined in Appendix 5 of the report.	As outlined in Appendix 5.	02-Nov-20	02-Nov-20	25-Jan-21	Superseded	Yes	21.09.2020 IJB60/2020/LA	https://www.inverclyde.gov.uk/media/13698/06%20P5%20Monitoring%20Report.pdf	Chief Finance Officer	Finance	
25.01.2 1 IJB/07/2 020/LA	Financial Budget Monitoring Report 2020/21 - Period to 31 October 2020 - Period 7	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to deliver services in line with the IJB's Strategic Plan and within the associated budget outlined in Appendix 5.	All functions outlined in Appendix 5 of the report.	As outlined in Appendix 5.	25-Jan-21	25-Jan-21	Mar-21	Superseded	Yes	02.11.2020 IJB/65/2020/LA	https://www.inverclyde.gov.uk/media/13949/06%20Financial%20Monitoring%20Report.pdf	Chief Finance Officer	Finance	

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29.03.2 1	Financial Budget Monitoring Report 2020/21 - Period to 31 December 2020 - Period 9	Both Council and Health Board	Inverclyde Council and NHS GG&C jointly are directed to deliver services in line with the IJB's Strategic Plan and within the associated budget outlined in Appendix 5.	All functions outlined in Appendix 5 of the report.	As outlined in Appendix 5	29-Mar-21	29-Mar-21	May-21	Current	Yes Supersede	25.01.21 IJB/07/2020/ LA	https://www.inverclyde.gov.uk/meetings/documents/14117/05%20Financial%20Monitoring%20Report.pdf	Chief Finance Officer	Finance	
29.03.2 1	Emergency Powers Decision IJB/13/2021	Health Board only	Appointment of 2 additional Health Visitors required to support Children's Services as outlined in the report.	Children & Families	£120k per annum including on costs	11-Feb-21 (emergency powers)	11-Feb-21	May-21	Current	No	N/A	https://www.inverclyde.gov.uk/meetings/documents/14121/09%20Emergency%20Decisions%20Log.pdf	Head of Children, Families and Criminal Justice	Childrens Services	

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29.03.2 021 IB/16/2 021/LA	Inverclyde IJB Budget 2021/22	Both Council and Health Board	Inverclyde Council is directed to spend the delegated net budget of £53.971m in line with the Strategic Plan and the budget outlined within the report. NHS Greater Glasgow and Clyde is directed to spend the delegated net budget of £121.183m in line with the Strategic Plan and the budget outlined within the report.	Budget 2021-22	The budget delegated to Inverclyde Council is £53.971m and NHS Greater Glasgow and Clyde is £121.183m as per the report.	29-Mar-21	29-Mar-21	Mar-22	Current	No	N/A	https://www.inverclyde.gov.uk/media/141118/06%20Inverclyde%20Budget.pdf	Chief Finance Officer	Finance	
17.05.2 021 IB/20/2 021/AM	Inverclyde Alcohol and Drug Partnership Update	Both Council and Health Board	ADP funding plans to be noted and progressed. Funding allocation of £81,407 from the Scottish Government to be spent as outlined in the report. Funding bid to Corra Foundation of £441,882 for a 20 month test of change has been approved in principle and if successful, Inverclyde Council is directed to procure a third party service provider.	Alcohol & Drug Recovery Services	As detailed in the report.	17-May-21	17-May-21	May-22	Current	No	N/A	https://www.inverclyde.gov.uk/media/14262/06%20Inverclyde%20Alcohol%20and%20Drug%20Partnership%20Update.pdf	Head of MH, ADRS and Homelessness	Alcohol and Drug Recovery	
17.05.2 021 IB/23/2 021/SM CA	The Promise Partnership Funding	Both Council and Health Board	Funding allocation via the Promise Partnership of £250,000 to be used to establish the I Promise Team and conduct the discovery of/design phase of the I Promise plan, including some test of change work. The Council and Health Board are directed to employ a Senior Officer at the appropriate grade, subject to job evaluation, and to fund a modern apprenticeship post. Additional staff outline in the report to be employed in partnership with third sector partners.	Children & Families	The Promise Partnership has been awarded one year's funding of £250,000, additional resource of £3k to be utilised via ADP funds and Care Experienced Attainment Funding.	17-May-21	17-May-21	May-22	Current	No	N/A	https://www.inverclyde.gov.uk/media/14274/09%20The%20Promise%20Partnership%20Funding.pdf	Head of Children, Families and Criminal Justice	Children's Services	
17.05.2 021	ADRS - Proposed Update to Workforce Model	Both Council and Health Board	Council and Health Board to implement the approved changes to the workforce model in line with the ADRS review as per the report. Council is to transfer 2 posts and associated funding to the Inclusive Education, Culture and Communities Directorate to deliver on the Prevention and Education agenda.	Alcohol & Drug Recovery Services	As detailed in the report - re-structure of existing service to be funded from existing budgets	17-May-21	17-May-21	May-22	Current	No	N/A	Private Report	Head of MH, ADRS and Homelessness	Alcohol and Drug Recovery	

