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<b>Report To:</b>	<b>Inverclyde Integration Joint Board Audit Committee</b>	<b>Date:</b>	<b>25 September 2023</b>
<b>Report By:</b>	<b>Chief Officer Inverclyde Health and Social Care Partnership</b>	<b>Report No:</b>	<b>IJBA/13/2023/AP</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>Status of External Audit Action Plans at 31 August 2023</b>		

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## **1.0 PURPOSE AND SUMMARY**

1.1  For Decision  For Information/Noting

1.2 The purpose of this report is to advise Inverclyde IJB Audit Committee members of the status of current actions from External Audit Action Plans at 31 August 2023.

## **2.0 RECOMMENDATIONS**

2.1 It is recommended that Inverclyde IJB members note the progress to date in relation to the implementation of external audit actions.

**Kate Rocks**  
**Chief Officer**  
**Inverclyde Health and Social Care Partnership**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 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.
- 3.2 There were no actions due for completion by 31 August 2023.
- 3.3 There is one current external audit action being progressed by officers. The current status report is attached at Appendix 1.

### 4.0 PROPOSALS

- 4.1 The Inverclyde IJB Audit Committee is asked to note the progress to date in relation to the implementation of external audit actions.

### 5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO
Financial		X
Legal/Risk	X	
Human Resources		X
Strategic Plan Priorities		X
Equalities, Fairer Scotland Duty & Children and Young People		X
Clinical or Care Governance		X
National Wellbeing Outcomes		X
Environmental & Sustainability		X
Data Protection		X

### 5.2 Finance

One off Costs

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

Annually Recurring Costs/ (Savings)

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

### 5.3 Legal/Risk

There is a risk that failure to implement agreed audit actions in a timely manner could result in an inability to provide a reasonable level of assurance over the Inverclyde IJB's system of internal control to those charged with governance.

### 5.4 Human Resources

There are no human resources implications arising from this report.

### 5.5 Strategic Plan Priorities

This report relates to strong corporate governance.

### 5.6 Equalities

#### (a) Equalities

This report has been considered under the Corporate Equalities Impact Assessment (EqIA) process with the following outcome:

	YES – Assessed as relevant and an EqIA is required.
X	NO – This report does not introduce a new policy, function or strategy or recommend a substantive change to an existing policy, function or strategy. Therefore, assessed as not relevant and no EqIA is required. Provide any other relevant reasons why an EqIA is not necessary/screening statement.

#### (b) Equality Outcomes

How does this report address our Equality Outcomes?

<b>Equalities Outcome</b>	<b>Implications</b>
People, including individuals from the above protected characteristic groups, can access HSCP services.	N/A
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	N/A
People with protected characteristics feel safe within their communities.	N/A
People with protected characteristics feel included in the planning and developing of services.	N/A
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	N/A
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	N/A
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	N/A

#### (c) Fairer Scotland Duty

If this report affects or proposes any major strategic decision:-

Has there been active consideration of how this report’s recommendations reduce inequalities of outcome?

	YES – A written statement showing how this report’s recommendations reduce inequalities of outcome caused by socio-economic disadvantage has been completed.
X	NO – Assessed as not relevant under the Fairer Scotland Duty for the following reasons: Provide reasons why the report has been assessed as not relevant.

**(d) Children and Young People**

Has a Children’s Rights and Wellbeing Impact Assessment been carried out?

	YES – Assessed as relevant and a CRWIA is required.
X	NO – Assessed as not relevant as this report does not involve a new policy, function or strategy or recommends a substantive change to an existing policy, function or strategy which will have an impact on children’s rights.

**5.7 Clinical or Care Governance**

This report relates to strong corporate governance.

**5.8 National Wellbeing Outcomes**

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

<b>National Wellbeing Outcome</b>	<b>Implications</b>
People are able to look after and improve their own health and wellbeing and live in good health for longer.	N/A
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	N/A
People who use health and social care services have positive experiences of those services, and have their dignity respected.	N/A
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	N/A
Health and social care services contribute to reducing health inequalities.	N/A
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.	N/A
People using health and social care services are safe from harm.	N/A
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.	N/A
Resources are used effectively in the provision of health and social care services.	N/A

## 5.9 Environmental/Sustainability

Summarise any environmental / climate change impacts which relate to this report.

Has a Strategic Environmental Assessment been carried out?

	YES – assessed as relevant and a Strategic Environmental Assessment is required.
X	NO – This report does not propose or seek approval for a plan, policy, programme, strategy or document which is like to have significant environmental effects, if implemented.

## 5.10 Data Protection

Has a Data Protection Impact Assessment been carried out?

	YES – This report involves data processing which may result in a high risk to the rights and freedoms of individuals.
X	NO – Assessed as not relevant as this report does not involve data processing which may result in a high risk to the rights and freedoms of individuals.

## 6.0 DIRECTIONS

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

## 7.0 CONSULTATION

7.1 Relevant Officers were asked to provide updates to the report as appropriate.

## 8.0 BACKGROUND PAPERS

8.1 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 31 AUGUST 2023**

**Summary: Section 1 Summary of Management Actions due for completion by 31/08/2023**

There were no actions due for completion by 31 August 2023.

**Section 2 Summary of Current Management Actions Plans at 31/08/2023**

At 31 August 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3 Current Management Actions at 31/08/2023**

At 31 August 2023 there was one current audit action point.

**Section 4 Analysis of Missed Deadlines**

At 31 August 2023 there was one audit action point where the agreed deadline has 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 31.08.2023**

**SECTION 1**

<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>
1			1

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

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

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.08.2023**

**SECTION 2**

**CURRENT ACTIONS**

<b>Month</b>	<b>No of actions</b>
Due for completion April 2024	1
<b>Total Actions</b>	<b>1</b>



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

**CURRENT MANAGEMENT ACTIONS AS AT 31.08.2023**

**SECTION 3**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>2021/22 Annual Audit Report (November 2022)</b>		
<p><b>b/f Integration Scheme Review</b></p> <p><b>Recommendation:</b> The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p> <p><b>Agreed Action:</b> The Integration Scheme is currently being reviewed. The IJB are working closely with Legal Services within Inverclyde Council and NHS Greater Glasgow and Clyde to review their current Integration Scheme. This matter has been disclosed the Governance Statement in the IJB's annual accounts.</p>	<b>Chief Officer</b>	<b>01.04.2024*</b>

**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
<p><b>2021/22 Annual Audit Report (November 2022)</b></p>	<p><b>b/f Integration Scheme Review Recommendation:</b> The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p> <p><b>Agreed Action:</b> The Integration Scheme is currently being reviewed. The IJB are working closely with Legal Services within Inverclyde Council and NHS Greater Glasgow and Clyde to review their current Integration Scheme. This matter has been disclosed the Governance Statement in the IJB's annual accounts.</p>	<p><b>31.05.23</b></p>	<p><b>01.04.24</b></p>	<p>This continues to be outstanding. The Integration schemes have not been agreed across all partners yet. We continue to work with both the NHS and Council around this matter. Recent work has seen this issue progress where we hope to go to consultation shortly with both our partners in Health and Inverclyde Council. We are working towards an April 2024 completion.</p>