



AGENDA ITEM NO: 5

Report To:	Inverclyde Integration Joint Board Audit Committee	Date:	25 March 2024
Report By:	Chief Officer Inverclyde Health and Social Care Partnership	Report No:	IJBA/02/2024/AP
Contact Officer:	Andi Priestman	Contact No:	01475 712251
Subject:	Status Of External Audit Action Plans at 31 January 2024		

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 January 2024.

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 January 2024.
- 3.3 There are 5 current external audit actions 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?

Equalities Outcome	Implications
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?

National Wellbeing Outcome	Implications
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	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	

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 JANUARY 2024**

Summary: Section 1 Summary of Management Actions due for completion by 31/01/2024

There were no actions due for completion by 31 January 2024.

Section 2 Summary of Current Management Actions Plans at 31/01/2024

At 31 January 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 31/01/2024

At 31 January 2024 there were 5 current audit action points.

Section 4 Analysis of Missed Deadlines

At 31 January 2024 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 31.01.2024

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*
0			

* 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 31.01.2024

SECTION 2

CURRENT ACTIONS

Month	No of actions
Due for completion April 2024	1
Due for completion June 2024	4
Total Actions	5

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

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Action	Owner	Expected Date
2021/22 Annual Audit Report (November 2022)		
<p>b/f Integration Scheme Review</p> <p>Recommendation: The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p> <p>Management Response: 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>	Chief Officer	01.04.2024*
2022/23 Annual Audit Report (November 2023)		
<p>Financial Regulations, Standing Orders and Scheme of Delegation (Grade 3)</p> <p>Recommendation: We recommend timely review and update of all policy and procedures documents.</p> <p>Management Response: The updated Financial Regulations will be uploaded to the website as soon as possible. We have reviewed the standing orders and scheme of delegation informally and there have been no changes to these from our partner organisations, hence we haven't put forward updated versions. We will discuss with our partner organisations and either present updated versions to the IJB in June 2024 or include an update of no required changes as part of the Chief Officers report.</p>	Chief Finance Officer	30.06.2024

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

CURRENT MANAGEMENT ACTIONS AS AT 31.01.2024

SECTION 3

Action	Owner	Expected Date
<p>Longer term financial planning (Grade 2) Recommendation We recommend that the IJB work with partners to develop longer term forecasts / plans, and saving plans to bridge the identified long-term funding gap.</p> <p>Management Response: We are working with our partners in the Council and Health board to develop savings proposals as suggested. These will also be presented to our IJB budget working group and then presented to the full IJB as part of a development session. These will be presented as part of our budget setting exercise in March 2024. These savings will cover the next 3 years initially. Further initiatives will be looked into to deal with the medium to long term view once we know the outcome of the National Care service consultation and recommendation.</p>	Chief Finance Officer	30.06.2024
<p>Risk Management Strategy (Grade 3) Recommendation: We recommend timely review and update of the IJB's Risk Management Strategy.</p> <p>Management Response: The IJB has recently agreed to work in partnership with Inverclyde Council on updating the Risk Strategy process. The IJB and the Council will jointly fund a new post to take this forward. We still remain comfortable with the existing risk strategy and we provide regular updates to the IJB on all our main risks. We will have an updated Risk Management Strategy for June 2024.</p>	Chief Finance Officer	30.06.2024
<p>Performance Against National Indicators (Grade 2) Recommendation: We recommend that a root cause analysis be carried out to investigate, and action plans developed and monitored, in respect of those areas with deteriorating performance.</p> <p>Management Response: A root cause analysis is currently underway and we will factor this into our new 5 year strategic plan. We will also hold a development session by Jan/Feb 2024 with our IJB to analyse areas that have deteriorated in more detail.</p>	Chief Finance Officer	30.06.2024

**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>2021/22 Annual Audit Report (November 2022)</p>	<p>b/f Integration Scheme Review Recommendation: The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p> <p>Agreed Action: 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>31.05.23</p>	<p>01.04.24</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>