
Report To:	Inverclyde Integration Joint Board Audit Committee	Date:	24 June 2024
Report By:	Chief Officer Inverclyde Health and Social Care Partnership	Report No:	IJBA/047/2024
Contact Officer:	Vicky Pollock	Contact No:	
Subject:	Internal Audit Progress Report from 2 March to 1 June 2024		

1.0 PURPOSE AND SUMMARY

- 1.1 For Decision For Information/Noting
- 1.2 The purpose of this report is to enable the Inverclyde IJB Audit Committee members to monitor the performance of Internal Audit and gain an overview of the IJB's overall control environment.
- 1.3 The report also presents an update on the Internal Audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde (NHSGGC) from 2 March to 1 June 2024 that may have an impact upon the Inverclyde IJB's control environment.

2.0 RECOMMENDATIONS

- 2.1 It is recommended that Inverclyde IJB Audit Committee members agree to note the progress made by Internal Audit from 2 March to 1 June 2024.

Kate Rocks
Chief Officer
Inverclyde Health and Social Care Partnership

3.0 BACKGROUND AND CONTEXT

- 3.1 The audit plan for 2023/24 was approved at the IJB Audit Committee meeting in June 2023.
- 3.2 Internal Audit reports findings and action plans to relevant Inverclyde 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.
- 3.3 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.

- 3.4 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.

- 3.5 Since the last Internal Audit progress report to the June meeting of the Inverclyde IJB Audit Committee, there was one audit report finalised in relation to HSCP imprests.

HSCP Imprests Review (March 2024)

- 3.6 Inverclyde Health & Social Care Partnership (HSCP) staff are based in various locations. In providing services to residents a few officers require immediate access to cash to facilitate transactions which cannot efficiently be processed through payment requests or purchase orders. These transactions include making urgent cash payments to service users under Social Work legislation. In addition, some minor but urgent expenditure is also funded from cash imprests.
- 3.7 The review focused on the high-level processes and procedures in relation to HSCP imprests and concentrated on identified areas of perceived higher risk such as not holding more cash than necessary and not processing unauthorised imprest transactions. Designated HSCP officers hold a total of 15 cash imprests, which amount to £38,510. For example, a £1,000 imprest should reconcile back to the total of cash on hand, funds within the imprest bank account and receipts for expenditure. The overall control environment opinion for this audit review was Satisfactory.

3.8 The review identified 4 GREEN issues which, if implemented by management, would enhance the control environment. An action plan is in place for completion by September 2024

3.9 NHSGGC - Internal Audit Progress Report Summary

In relation to Internal Audit work undertaken at NHSGGC, an update on work undertaken since the last update in September 2023 has been requested but this is outstanding.

3.10 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.

4.0 PROPOSALS

4.1 The Inverclyde IJB Audit Committee is asked to note the progress made by Internal Audit for the period 2 March 2024 to 1 June 2024.

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

Where delays arise in delivering the Internal Audit Plan, there is a risk that this may 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. The main basis for providing assurance is coverage of the planned risk-based audits. Every endeavour is therefore made to ensure that no material slippage occurs in risk-based audits by concentrating resources on these audits.

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 The Chief Officer and the Chief Financial Officer have been consulted on this report.

8.0 BACKGROUND PAPERS

8.1 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
FROM 2 MARCH TO 1 JUNE 2024**

Summary: Section 1 Summary of Management Actions due for completion by 01/06/2024

There was one action due for completion by 1 June 2024 which has missed the deadline set by management. This is now completed.

Section 2 Summary of Current Management Actions Plans at 01/06/2024

At 1 June 2024 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 01/06/2024

At 1 June 2024 there were 4 current audit action points.

Section 4 Analysis of Missed Deadlines

At 1 June 2024 there were 3 audit action points 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 01.06.2024

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
1		1		

* 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 01.06.2024

SECTION 2

Current Actions	
Due for completion April 2024	2
Due for completion July 2024	1
Due for completion September 2024	1
Total current actions:	4

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

CURRENT MANAGEMENT ACTIONS AS AT 01.06.2024

SECTION 3

Recommendation/Agreed Action	Owner	Expected Date
IJB Integration Scheme Update – Readiness Review (December 2019)		
<p>Recommendation: Specifying governance arrangements within the Integration Scheme (Amber) 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> <p>Agreed Action: Recommendation accepted.</p>	IJB Chief Officer	30.09.2024
IJB Performance Management and Reporting Arrangements (July 2021)		
<p>Recommendation: Reporting on progress with implementing the IJB’s Strategic Plan (Amber) Management will produce an “easy read” document which covers the progress being made with implementing the IJB’s Strategic Plan and would accompany the Annual Performance report.</p> <p>Agreed Action: Recommendation accepted.</p>	IJB Chief Financial Officer	30.09.2024

* 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**

CURRENT MANAGEMENT ACTIONS AS AT 01.06.2024

SECTION 3

Recommendation/Agreed Action	Owner	Expected Date
IJB Workforce Planning Arrangements (February 2023)		
Recommendation: Managing Timescales within the Workforce Plan action plan (Amber) The IJB Chief Financial Officer will also explore the use of the Pentana system to record milestones for actions and priorities for each action. Agreed Action: Recommendation accepted.	IJB Chief Financial Officer	31.07.2024
IJB Best Value Assurance Review (September 2023)		
Recommendation: Managing Best Value Arrangements (Green) Management will: <ul style="list-style-type: none"> • formally advise all SPG and SMT participants of their distinct roles in securing best value for the IJB; and • update best value questionnaire and responses to reflect the seven themes specified in the statutory Guidance. Agreed Action: Recommendation accepted. This is now complete	IJB Chief Financial Officer	30.04.2024

* 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
IJB Integration Scheme Update – Readiness Review (December 2019)	<p>Specifying governance arrangements within the Integration Scheme (Amber) 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>	<p>31.07.22 31.05.23</p>	30.09.24	Management have advised this has had a further delay but expect this to come to be approved in September 2024.
IJB Performance Management and Reporting Arrangements (July 2021)	<p>Reporting on progress with implementing the IJB’s Strategic Plan (Amber) Management will produce an “easy read” document which covers the progress being made with implementing the IJB’s Strategic Plan and would accompany the Annual Performance report.</p>	<p>30.06.22 30.11.22 30.09.23 31.01.24</p>	30.09.24	Management have advised that this will be updated as part of the new strategic plan with the “plan on a page” proposal.
IJB Workforce Planning Arrangements (February 2023)	<p>Managing Timescales within the Workforce Plan action plan (Amber) The IJB Chief Financial Officer will also explore the use of the Pentana system to record milestones for actions and priorities for each action.</p>	31.12.23	31.07.24	Due to other priorities, work on this action has not started. This will now be progressed with a timescale for completion of July 2024.

**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 at 1 June 2024.

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	6	0	0	0
2019/2020	6	5	0	1	0
2020/2021	2	2	0	0	0
2021/2022	6	5	0	1	0
2022/2023	6	5	0	1	0
2023/2024	1	0	0	0	1
Total	38	34	0	3	1

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