

**ANGUS COUNCIL**

**POLICY AND RESOURCES COMMITTEE – 28 NOVEMBER 2017**

**ANGUS INTEGRATION JOINT BOARD – INTERNAL AUDIT ACCESS TO COUNCIL  
EMPLOYEES, DOCUMENTS AND PROPERTY**

**REPORT BY VICKY IRONS, CHIEF OFFICER, ANGUS HEALTH & SOCIAL CARE PARTNERSHIP**

**ABSTRACT**

This report seeks authority to grant to Fife, Tayside and Forth Valley Audit & Management Services access to Council employees, documents and property in their performance of the Internal Audit functions of the Angus Integration Joint Board.

**1. RECOMMENDATIONS**

It is recommended that the Committee grant Fife, Tayside and Forth Valley Audit & Management Services, in their performance of the Internal Audit functions of the Angus Integration Joint Board, authority to:-

- (i) enter any Council premises or land,
- (ii) have access to, and remove, all records, documents and correspondence which, in the view of Fife, Tayside and Forth Valley Audit & Management Services, are considered to relate to any matter which may have audit or assurance implications for the Angus Integration Joint Board,
- (iii) be provided with full access to any computer system and personal computer or other computer storage device/ media in the ownership of the Council.
- (iv) require explanations considered necessary from any employee, including Chief Officers; and
- (v) require any employee, or agent of the Council, to produce cash, stores, assets or any other property under his control or to which he has access.

**2. ALIGNMENT TO THE ANGUS COMMUNITY PLAN/SINGLE OUTCOME  
AGREEMENT/CORPORATE PLAN**

This report contributes to the following local outcome(s) contained within the Angus Local Outcomes Improvement Plan 2017 - 20130:

6. Improved physical, mental and emotional health and well-being

**3. BACKGROUND**

- 3.1 The Angus Integration Joint Board ("the IJB") was established under the Public Bodies (Joint Working)(Scotland) Act 2014 ("the Act") on 3 October 2015. In terms of the Act, the Council and NHS Tayside are required to delegate certain functions to the IJB who, in turn, direct either NHS Tayside or the Council to perform those functions. The performance of those functions is guided and governed by a Strategic Plan which aims to promote and establish greater integration of health and social care. The Angus Integration Joint Board was established following the conclusion of an Integration Scheme between the Council and NHS Tayside which set out the constitutional and operational arrangements of the IJB and the terms of its relationship with the Council and NHS Tayside.
- 3.2 The Local Authority Accounts (Scotland) Regulations 2014 requires an IJB to operate a professional and objective internal auditing service in accordance with recognised standards

and practices in relation to internal auditing. The Internal Audit function of the IJB is provided by Fife, Tayside and Forth Valley Audit & Management Services ("FTF") with support from Angus Council Internal Audit in accordance with a joint working protocol. FTF is an NHS in house consortium (hosted by NHS Fife) and the Internal Audit providers to NHS Tayside, NHS Fife, NHS Forth Valley and other public bodies including all three Tayside IJBs.

- 3.3 Committee will see from the above that the nature of Health and Social Care Integration is such that the control systems of the Health Board, the IJBs and the three Local Authorities are linked to a significant degree. Therefore, in order for the IJB Internal Audit function to be effective, efficient and economic, there is a need for IJB Internal Auditors to access Council employees, documents and property to ensure that IJB Internal Audit outputs are accurate and properly informed.
- 3.4 The Council's Internal Audit Charter, last reviewed and approved by the Scrutiny and Audit Committee at its meeting on 26 September 2017, provides that:-

All internal audit staff shall have authority to:-

- a. enter any Council premises or land.
- b. have access to, and remove, all records, documents and correspondence which, in the view of the Audit Manager (or nominated representatives), are considered to relate to any matter which may have audit or assurance implications for the Council.
- c. be provided with full access to any computer system and personal computer or other computer storage device/ media in the ownership of the Council.
- d. require explanations considered necessary from any employee, including Chief Officers.
- e. require any employee, or agent of the Council, to produce cash, stores, assets or any other property under his control or to which he has access.

It is recommended that the Council grant FTF, carrying out IJB Internal Audit work, similar authority.

The granting of the above authority will be subject to suitable and appropriate safeguards and agreements to ensure that the Council meets the legal obligations incumbent upon it in terms of the Data Protection Act 1990 in relation to personal information.

#### **4. FINANCIAL IMPLICATIONS**

An effective, efficient and economic IJB Internal Audit function is essential to ensure that the IJB meets the financial and legal obligations incumbent upon it.

#### **5. CONSULTATION**

The Head of Corporate Finance, Head of Legal and Democratic Services, Acting Service Manager Governance & Consultancy and the Chief Finance Officer of the IJB have been consulted in the preparation of this report.

**NOTE:** The background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) which were relied on to any material extent in preparing the above report are:

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