



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 APRIL 2019

INTERNAL AUDIT REPORTS - FOLLOW UP ACTIONS

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

The aim of this paper is to update the Audit Committee regarding the IJB's progress with meeting the recommendations of Internal Audit reports.

1. RECOMMENDATION

It is recommended that the Integration Joint Board Audit Committee note the report and the progress made to date in terms of delivering the planned response.

2. BACKGROUND

2.1 On a regular basis the IJB's Audit Committee receives Internal Audit Final reports setting out the findings of agreed Internal Audits. Many of these reports have recommendations for improvements contained within them and the final versions of reports will have agreed "management responses" to those recommendations of the Internal Auditors. All "management response" will have time lines and associated lead officers.

Previously the IJB's Audit Committee has agreed to receive regular reports regarding progress with "management responses" through a report to Audit Committee meetings. The appendix attached to this report is the latest "Internal Audit Follow Up" summary. It lists "recommendations" from 2016/17 and 2017/18 Audits (where they have not already been superseded) and sets out agreed management responses, lead officers and due dates. It then adds information about status to date with reference to the "due date" and provides brief commentary on current status.

Status updates are provided by Lead Officers and collated in the period prior to an Audit Committee. On that basis, action status information will not always be perfectly up to date by the date of an Audit Committee.

Actions that are "complete" will be reported for 2 successive Audit Committees to provide context. Some actions may eventually be superseded by other circumstances, recommendations or actions. This report will be provided on a routine basis going forward and will augment other reports that document progress with overall governance issues.

2.2 Actions re report AN06/17 (Performance Management)

It can be noted that that work is still underway to review primary care hosting arrangements and that there continues to be little progress re Large Hospital Set Aside arrangements (see report 3/19).

Issues remain to be resolved regarding both performance information and governance arrangements regarding Hosted Services generally (see AN05/18).

2.3 Actions re report AN07/18 (Financial Management)

It can be noted that a formal review of Corporate Support arrangements has not yet been initiated, but the issue remains under review as part of overall consideration of the reports from the Ministerial Strategic Group. Separately work still requires to be progressed between Finance and Procurement regarding reconciling contracts and finance information.

2.4 Actions re report AN06/18 (Governance Mapping)

The actions associated with this report have all now been implemented and the work has moved towards an implementation phase.

3. CONCLUSION

- 3.1 The Audit Committee are asked to note the report and the progress made to date in terms of delivering the planned response.

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Appendix 1: Angus IJB Internal Audit reports – Follow Up Actions

Angus Integration Joint Board: Internal Audit Reports - Follow-up Action

Appendix 1

JJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Status at Audit Committees			Status - Comment
							Aug-18	Dec-18	Apr-19	
AN06/17 Performance Management	3	As part of the work to address this recommendation, management should ensure that performance management requirements are taken into account. This should include work on the development of a common reporting platform with an agreed suite of indicators for adoption at a Tayside-wide level as originally agreed by Angus IJB in May 2016.	2 (a)	The IJB acknowledges the overall framework for Hosted services requires improvement. Within that we are aware of the Performance reporting issues and are working at a Tayside level to agree a suite of hosted services indicators and working closely with NHST Business Unit (analyst network).	Head of Comm. Health & Care (North)	31.03.18	Overdue	Overdue	Overdue	IJB are represented at Tayside Analytical Network. That group has agreed service performance indicators for all services (including for hosted services) and is now collecting baseline data. Separately work is underway to review hosting arrangements for Primary Care. CCPG meeting(13/2/19) discussed CCPG & performance framework in relation to hosted services. Still requires further regional discussion
			2 (b)	Regarding Large Hospital Services, the IJB is participating in discussion through Tayside and National CFO networks to develop financial and other associated reporting re Large Hospitals.	Chief Finance Officer	31.03.18	Ongoing	Ongoing	Ongoing	This is an ongoing issue and progress will also be reported through other governance channels.
AN06/17	4	We would recommend that future iterations of this document link to the indicators and measures in place setting targets and trajectories against which performance can be measured and scrutinised to identify where remedial action should be focused on those measures identified as high risk or not performing in line with target.	2	IJB will look to develop performance thresholds around which exceptions will be highlighted and monitored and remedial action documented.	Head of Comm. Health & Care (North)	31.03.18	Overdue	Complete	Complete (see report 99/18)	This is a complicated issue due to volume of measures and their varying characteristics. The IJB has set objectives (rather than targets) in relation to 4 indicators where it is working with the Joint Ministerial Group. The IJB is working towards having objectives in relation to more performance measures associated with the new strategic commissioning plan 2019-2022
AN05/18 Clinical, Care & Professional Governance	4	This should include both the assurance to be provided by Angus IJB to both Dundee and Perth & Kinross IJB, as well as Angus IJB being provided with assurance on services hosted on their behalf by the other IJBs	2 (b)	Review of service performance indicators for hosted services performance required.	Principal Officer	31.08.18	Ongoing	Ongoing	Overdue	IJB are represented at Tayside Analytical Network. That group has agreed service performance indicators for all services (including for hosted services). However there remains issues to be developed with NHST re information that inhibit the completion of this action.
			2 (c)	This will form discussion with the Chairs of the other 3 HSCPs and agreement at NHS Tayside CQF.	Clinical Director	30.09.18	Ongoing	Ongoing	Overdue	Discussion about services hosted elsewhere is developing through the Tayside Analytical network. That group has agreed service measure and is now collating baseline data.
AN05/18	5	A gap analysis should be carried out to establish whether sufficient data is available for each service to ensure that the level of assurance received is consistent and in line with the principles under Appendix A.	2	Undertake gap analysis and review at CCPG.	Clinical Director	30.06.18	Overdue	Overdue	Complete	Complete in March 2019, report shared with NHST Clinical Quality Forum.
AN05/18	7	Whilst we will comment on this area in more detail under AN04/18 Risk Management we would highlight that in line with our recommendation 3 above, assurance should flow from the R2 to governance level, including escalation of operational risks where necessary.	2 (d)	Agree a process of escalating and reporting of risks to Angus Council and NHS Tayside	Head of Comm. Health & Care Services (North Angus) / Clinical Director	31.05.18	Overdue	Overdue	Complete	IJB now formally shares risk with AC via "Integration interface group" and with NHST via the Risk Management Committee.
AN05/18	8	Good practice would be to review the Terms of Reference at regular, scheduled intervals	3 (a)	Terms of Reference will be reviewed and at regular scheduled intervals and will include annual review date.	Clinical Director	31.07.18	Complete	Complete	Complete	Updated ToR approved at Sept'18 meeting. Reporting calendar to be set out at start of each year.
			3 (b)	Discussion to be held at CCPG 30/05/18, finalise at July meeting.			Overdue	Complete	Complete	

Angus Integration Joint Board: Internal Audit Reports - Follow-up Action

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IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Aug-18	Dec-18	Apr-19	Status - Comment
AN07/18 Financial Management	1	It is recommended that the Angus Health & Social Care Partnership Chief Officer completes the outstanding action for Recommendation 1 from the original audit (Report AN07-17).	1	AHSCP will look to review overall provision of Corporate Support arrangements (including Finance) with Partners from July 2018. (Note the IJB acknowledge this is later than anticipated).	Chief Officer	Dec. 2018	Not Yet Started	Not Yet Started	Not Yet Started	To be considered as part of overall response to Audit Scotland and MSG reports.
AN07/18	2	It is recommended that the procurement & Commissioning Manager and the Finance Services Manager (Team A) meet to discuss how best to link the contract information to the financial systems in future	3	The IJB and Procurement and Commissioning Manager agree this work needs progressed and concluded. Further work to reconcile Contracts register with Finance information (e.g. budgets) will be led by Finance Manager and Procurement and Commissioning Manager and reported through the Third Party Providers forum.	Proc. & Comm. Manager / Finance Manager (Team A)	Dec. 2018	Ongoing	Ongoing	Overdue	This is ongoing work between Procurement and Finance however the work does need a clearer project outline and this will be agreed via local working groups.
AN06/18 Governance Mapping	1	Guidance should be available to AH&SCP staff on the setting up of working groups.	3	The IJB will develop guidance on the setting up of all working groups within the IJB and make this available to AHSCP staff.	Imp. & Dev. Lead	Dec. 2018	N/A	N/A	Complete	Guidance now in circulation and being implemented.
AN06/18	2	All AH&SCP Groups/forums should have a Terms of Reference. A template covering the key headings should be included in the guidance notes in recommendation 1, to ensure consistency across all groups.	3	The IJB will develop a Terms of Reference template covering the key headings and accompanying guidance. This will be included in the guidance notes in recommendation 1.	Imp. & Dev. Lead	Dec. 2018	N/A	N/A	Complete	Guidance now in circulation and being implemented.
AN06/18	3	SMART action plans should be completed after meetings. A template to be included in the guidance notes in recommendation 1.	2	The guidance referred to in recommendation 1 will include reference to the need for SMART action plans for all groups after the meeting.	Imp. & Dev. Lead	Dec. 2018	N/A	N/A	Complete	Guidance now in circulation and being implemented.
AN06/18	4	The guidance referred to in recommendation 1 above should require the Committee to which these groups report to consider whether they should prepare an annual workplan for approval by the parent Committee.	3	The guidance referred to in recommendation 1 will include the need for annual work plans to be considered for submission to parent Committees where an existing system to achieve this is not already in place.	Imp. & Dev. Lead	Dec. 2018	N/A	N/A	Complete	Guidance now in circulation and being implemented.
AN06/18	5	The guidance referred to in recommendation 1 above should require the Committee to which these groups report to consider whether they should prepare an annual report for presentation to the parent Committee, providing assurance that the group has fulfilled its remit and noting any actions required.	3	The guidance referred to in recommendation 1 will include reference to the consideration of annual reports being submitted to parent Committees, providing assurance that the group remit has been fulfilled.	Imp. & Dev. Lead	Dec. 2018	N/A	N/A	Complete	Guidance now in circulation and being implemented.