



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 JUNE 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 responses" 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 It lists "recommendations" from 2016/17, 2017/18 and 2018/19 Audits (where they have not already been superseded) and sets out agreed management responses, lead officers and due dates.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 Some actions may eventually be superseded by other circumstances, recommendations or actions – these will be marked "no longer relevant". From June 2019, actions that are not complete or "no longer relevant" will be marked as either "outstanding" (i.e. not started yet, or not started to any significant extent) or "ongoing" (with commentary reflecting status).

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 references in multiple other reports etc.).

Issues remain to be resolved regarding both performance information and governance arrangements regarding Hosted Services generally (e.g. see AN05/18). With respect to Performance Management for locally Hosted Services, Angus IJB will now press on to develop a series of local collated measures to monitor performance for these services.

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)

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

2.5 Actions re report AN06/19 (Workforce Optimisation)

This is the most recent report submitted to the Audit Committee. A number of the immediate actions have now been completed in line with progress updates shared at the April IJB Audit Committee.

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