



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2020**

**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:-

- (i) 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 It lists "recommendations" from previous years Audits (where they have not already been completed or superseded) and sets out agreed management responses, lead officers and due dates.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.

In August 2019 a revised clarification of the "status" indicator was shared with the IJB's Audit committee and it is included in the table below for reference. Note that in all instances, the commentary in the appendix may provide further information.

Status Category	Explanation of Status
TBC	Still "To be confirmed" – occasionally used where no information is available or

	has been made available.
Complete	Action complete.
Complete (Ongoing)	Action complete, but with an ongoing requirement.
Not Yet Started	Applies to actions not overdue.
Limited Progress	Applies to actions not overdue.
Good Progress	Applies to actions not overdue.
Overdue (*Not Yet Started / Limited Progress / Good Progress)	Overdue actions with detail re progress.
Superseded	Action superseded or no longer relevant. Commentary will provide clarity.

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. Once noted as “Superseded”, actions will not be reported at further Audit Committees.

## 2.2 Actions re report AN07/18 (Financial Management)

It can be noted that a formal review of Corporate Support arrangements has still not yet been initiated, but the issue remains under review as part of overall consideration of the reports from the Ministerial Strategic Group. Shortcomings within overall Corporate Support arrangements are noted elsewhere in IJB reports including in the IJB’s regular Finance reports. Separately work still requires to be concluded between Finance and Procurement regarding reconciling contracts and finance information though information from Contracts databases was used to inform 2019/20 budget setting.

## 2.3 Actions re report AN05/19 (GP Prescribing)

Actions from this report have now been added as AN05/19 was considered formally at the last 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

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

**Appendix 1**

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Status at Audit Committees			Status - Comment
							Aug-19	Dec-19	Jun-20	
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	Overdue - Not Started Yet	Overdue - Not Started Yet	Overdue - Not Started Yet	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 (Angus Council)	Dec. 2018	Overdue - Limited Progress	Overdue - Limited Progress	Overdue - Limited Progress	This is ongoing work between Procurement and Finance. For 2019/20 Budget Setting, extracts of information in Contracts /Procurement Annual Work plan was utilised.
AN05/19 GP Prescribing	1	"That future prescribing plans are more clearly set out with SMART objectives...and the anticipated result of ...interventions, with a greater use of data to help identify the impact ... on the financial position..."	Significant	The Angus Prescribing Plan for 2020/21 does include a limited range of SMART targets. The IJB also is proceeding with a range of smaller, ;less measurable improvements ay individual drug or Practice level.	Chair, Angus PMG	Dec. 2019	N/A	N/A	Complete	2020/21 Prescribing Plan includes SMART objectives for a limited range of significant interventions. These will be monitored via the Angus PMG.
AN05/19	2	Action notes of the APMG and APMG+ should be formalised to ensure actions are recorded and monitored. Action Points Updates would help ensure all actions are satisfactorily concluded and adequate assurances reported back to the groups.	Merits Attention	A revised Terms or Reference for the new PMG was discussed at the September 2019 meeting of the new group. The IJB is generally working to improve its management of its internal forums following the 2017/18 Governance Mapping Internal Audit. The Angus PMG and Angus PMG+ have now merged. The merged group (Angus PMG) will follow the agreed requirements for meetings within Angus HSCP which includes producing action points and action point updates.	Initially Primary Care Manager; now Chair Angus PMG	Nov. 2019	N/A	N/A	Complete	Complete. The Angus IJB Prescribing Financial Plan for 20120/21 will be shared at the Angus PMG and Angus EMT.
AN05/19	3	We would recommend that the GP Prescribing risk BAF is reviewed and updated to take account of the results of this report, to note additional controls in place, to review and improve assurances provided and ensure all relevant staff groups engage with the risk.	Merits Attention	The HSCP will ensure the Prescribing BAF / Risk Assessment is a regular agenda item (at least every quarter) at the Angus PMG. This will ensure wider engagement, including Finance, with the associated risk.	Initially Clinical Director; now Chair Angus PMG	Nov. 2019	N/A	N/A	Overdue	This action has not been completed, but will still be taken forward.