

ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 AUGUST 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. This reports provides an update regarding progress with "management responses".

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 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Superseded	Action superseded or no longer relevant.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 Some actions may eventually be superseded by other circumstances, recommendations or actions. Once noted as “Superseded”, actions will not be reported at further Audit Committees.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 completed.

2.4 Actions re report AN05/20 (Risk Management)

Actions from this report have now been included in this report after consideration of AN05/20 at the June 2020 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
							Dec-19	Jun-20	Aug-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	Complete	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	Complete	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	Overdue	Complete	Now confirmed within local PMG workplan.
AN05/20 Risk Management	1	The Risk Policy and Strategy should be updated and presented for approval to Angus IJB. We are aware that work is ongoing on a Tayside-wide basis to update the HSCI Risk Policy & Strategy, led by the Chief Finance Officer, Dundee Health and Social Care Partnership. Angus representation should ensure that this work is progressed at pace. The update to the Risk Policy & Strategy should include reference to the interdependencies of these systems and reflect the respective risk management responsibilities of all the partners aligned to the governance arrangements for AHSCP specifically in relation to identifying/escalating, evaluating, recording and monitoring shared risks as well as a clear flow of assurance on shared risks.	Significant	The IJB will review its Risk Policy and Strategy, update it and present it for approval to Angus IJB. This will reflect Tayside-wide work to update the HSCI Risk Policy & Strategy; and will include reference to the interdependencies across systems and respective risk management responsibilities of all partners.	Chief Officer	Dec. 2020	N/A	N/A	Good Progress	An action plan has been developed to implement all action points from AN05/20 with the action plan being considered by CCPCG regularly.
AN05/20	2	Reports to the board should include a section covering risk to ensure the Board is aware of the impact of their decision or the effect on assurances from information reports where relevant. Where relevant, the risk section should specifically refer to the relevant strategic risk and performance reports should include an overt comment which confirms that risks controls are working as intended and risk scores are correct.	Significant	The IJB will work towards ensuring that from October 2020 all IJB reports include a risk section that will specifically refer to the relevant strategic risk. Additionally Performance reports will include where possible an overt comment which confirms that risk controls are working as intended and risk scores are correct.	Chief Officer	Oct.2020	N/A	N/A	Good Progress	
AN05/20	3	The Board should formally agree the IJB risk appetite using an agreed methodology and this should be incorporated in to the Risk Policy and Strategy.	Significant	The IJB will consider the development of the IJB's Risk Appetite and incorporate this into a future iteration of the Risk Policy and Strategy.	Chief Officer	Dec. 2020	N/A	N/A	Good Progress	
AN05/20	4	A formal ongoing training programme/record should be maintained to ensure that all relevant staff, including Board and Audit Committee members, have received risk training.	Merits Attention	The IJB has to keep in mind the time demands on Board members and Audit Committee members, many of whom will also be participants in other forums where risk management is also a feature. Through the IJB's Improvement and Development Team, the IJB will develop and record risk training to ensure that all relevant staff have received risk training.	Head of Service (South)	Feb.2021	N/A	N/A	Good Progress	
AN05/20	5	Consideration should be given to ensuring that adequate administrative support is available for the risk management function to cover any future periods of absence.	Merits Attention	The IJB Chief Officer will review the scale of resource and its sustainability and consider options to revisit risk management resources.	Chief Officer	Dec. 2020	N/A	N/A	Good Progress	
AN05/20	6	The Angus HSCP Improvement plan should specifically include governance and assurance arrangements required from partners and from IJBs hosting services on behalf of the Angus HSCP.	Significant	As part of the IJB's review of its Risk Management Strategy & Policy, governance and assurance arrangements required from partners and from IJBs hosting services on behalf of the Angus will be addressed.	Chief Officer	Dec. 2020	N/A	N/A	Good Progress	