



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 JUNE 2021
GOVERNANCE ACTIONS PLAN
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

This report provides a “Governance Actions Plan” for ongoing review by the IJB Audit Committee. The source of “actions” includes Annual Internal Audit Reports, Annual External Audit Reports and the IJB’s Governance Statement.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Note the attached Governance Actions Plan.
- (ii) Note that outstanding actions from the Ministerial Steering Group report (IJB Report 5/21) will be reported to the IJB Audit Committee via future versions of this report.

2. BACKGROUND

2.1 Since the inception of the IJB, the IJB has sought to address a series of governance issues. These are flagged up through a variety of sources including Annual Internal Audit Reports, Annual External Audit Reports, the IJB’s own Governance Statement and the 2018/19 the Ministerial Strategic Groups’ (MSG) review of Integration. At times issues can overlap or do evolve over time. As described in the IJB’s Governance Statement a number of unresolved issues have been outstanding for some time.

The governance action plan is shared at all IJB Audit Committee’s and progress to deliver actions can therefore continue to be tracked by the IJB Audit Committee. From August 2020, a summary of governance issues has been documented in regular finance reports to the IJB thereby highlighting the same issues to the IJB Board.

2.2 The status actions is described using the same indicators as are used in the IJB’s separate “Internal Audit Report – Follow Up Actions” reports regularly provided to the IJB and will be as follows:-

Status Category	Explanation of Status
TBC	Still “To be confirmed” – e.g. where no information is 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Superseded	Action superseded or no longer relevant.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 IJB Audit Committees to provide context. Some actions may eventually be superseded by other circumstances, recommendations or actions. Note that in all instances, the commentary in Appendix 1 may provide further information

- 2.3 It is clear from Appendix 1 that a number of actions still needed to be progressed further to improve the IJB’s overall governance arrangements. Progress on a number of governance issues has, since the onset of COVID-19, related capacity issues however, as has been noted before, a number of issues included in this report are particularly complex and cannot be solved by the IJB in isolation. At the end of 2019/20, the IJB’s Internal Auditors have reiterated again the importance of the IJB understanding the outstanding governance issues and the importance of ensuring progress is made towards resolving these issues.

COVID-19 has had a significant impact on the capacity of the IJB to progress some outstanding governance issues. As noted at the April IJB Audit Committee Meeting, it is important for the IJB Audit Committee to remain aware that the re-prioritisation associated with COVID-19 has led to work on some governance improvement actions being de-prioritised. While the impact of COVID-19 may be slightly lower from April 2021 compared to earlier in the pandemic, the ripple effect on management capacity is ongoing due to significant backlogs of work on a range of issues.

While this means governance improvement has not progressed as anticipated, the IJB has done all it can to ensure that existing governance frameworks have been sustained and a review of the maintenance of this by the IJB’s Internal Auditors is set out in a separate report to the June meeting of the IJB Audit Committee.

- 2.4 The IJB Audit Committee should specifically note the following:-

Item 5 – The residual issue related to improved charging arrangements has not yet been resolved, it is now superseded by an Internal Audit report regarding Charging processes.

- 2.5 Looking forward, and as agreed at the last IJB meeting in April, the IJB will monitor residual actions from the 2018/19 Ministerial Strategic Groups’ (MSG) review of Integration through the IJB Audit Committee. Those actions were:-

1. Develop written integrated guidance that enables joint job descriptions and recruitment where appropriate and encourages a culture of integration.
2. Partners to develop financial planning / reporting that reflects their role as a partner with the Health and Social Care Partnership.
3. NHS Tayside to work with Integration Joint Boards to resolve the Large Hospital Set Aside agenda.

4. Undertake a review of support arrangements with Angus Council and NHS Tayside including reviewing the provision of dedicated NHS Tayside finance support already being developed.
5. Service level agreements setting out explicitly the support arrangements and associated resources must be developed.
6. The IJB Audit Committee will consider a report on an assessment of the Partnership's effectiveness in relation to strategic commissioning.

Some of these will already be partially progressed and they will be embedded in the Governance Action Plan from the next meeting of the IJB Audit Committee.

- 2.6 The IJB's Audit Committee should be aware that shortcomings in corporate support can undermine the IJB's ability to progress some governance issues at the required pace.

3. CONCLUSIONS

The IJB should note the attached IJB Governance Action Plan and request that updated versions of this are submitted to future IJB Audit Committees.

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List of Appendices: Appendix 1: Angus IJB Governance Actions Plan

Angus Integration Joint Board: Governance Actions Plan

Appendix 1

Angus Integration Joint Board: Governance Actions Plan								Appendix 1			
Item	Source	Source Reference	Comment / Recommendation	Source Priority	Management Response / Action	Action by	Due Date	Status at Audit Committees			Status - Comment
								Dec-20	Apr-21	Jun-21	
1	2018/19 Annual Internal Audit Report and IJB's Governance Statement)	1(c)	Clarification of overall Governance and Accountability arrangements.	N/A	CO/CFO to develop a statement regarding this to clarify arrangements beyond original Integration Scheme.	Chief Officer / Chief Finance Officer	Dec-19	Overdue (Limited Progress)	Overdue (Limited Progress)	Overdue (Limited Progress)	Review of Integration Scheme has been initiated collaboratively across Tayside. A Project Initiation Document (PID) has been developed with an expectation now that some issues (E.g. Corporate Support) will be considered outwith the core Integration Scheme review.
2	2018/19 Annual Internal Audit Report and IJB's Governance Statement)	1(d)	Corporate and other Support arrangements to address overall IJB capacity.	N/A	Plan to be developed.	Chief Officer	Dec-19	Overdue (Limited Progress)	Overdue (Limited Progress)	Overdue (Limited Progress)	IJB notified that this unlikely to be progressed in 20/21 but IJB has highlighted the importance attached to this in letters to Angus Council and NHS Tayside. As per above, likely to be considered out-with the core Integration Scheme review and involving the development of a Memorandum of Understanding (MoU).>
3	2018/19 Annual Internal Audit Report, IJB's Governance Statement) and IA report AN06/17, AN05/18	1(g)	Hosted Services arrangement to include risk management , performance management and financial monitoring.	N/A	IJB intends to develop a consolidated information set regarding locally hosted services covering Finance, Performance and Risks.	Chief Finance Officer	Dec-19	Overdue (Limited Progress)	Overdue (Good Progress)	Overdue (Good Progress)	While further delayed due to COVID-19, finance information now well developed with plans developing to link in in with broader reportign re Hosted Services.
4	2018/19 Annual Internal Audit Report	5	An exercise may be required to ensure that business continuity plans cover all services delegated to the IJB and reflect the new integrated structures.	3	The IJB will review its business continuity plans through the Clinical Care and Professional Governance Forum.	Associate Medical Director	Dec-19	Overdue (Good Progress)	Complete	Complete	Business Continuity Plan (BCP) review complete. In place for all services (Pharmacy excepted). Corporate function BCPs still under development. Report describing an integrated BCP framework due to go to EMT. EMT to be updated re compliance new requirements of Civil Contingencies Act (2004). The annual report of CCPG to the Audit Committee will, in future, provide an update re BCP position.
5	2018/19 Annual Internal Audit Report	7	The reasons for this variation from latest projections to final year-end out-turn should be understood and appropriate remedial actions taken to reduce likelihood of such movement in future and for this to be reported to the Audit Committee.	2	The reasons for this variation from latest projections to final year-end out-turn should be understood and appropriate remedial actions taken to reduce likelihood of such movement in future and for this to be reported to the Audit Committee.	Chief Finance Officer	Aug-19	Overdue (Good progress)	Overdue (Good progress)	Supceded by Internal Audit Report	Of the 3 areas of late variation, two areas are now well understood. The IJB is still in discussion with Angus Council regarding improvements in income reporting issues and update containd in Internal Audit report. This matter is now superceded by tha Internal Audit reprot.
6	2018/19 Annual Internal Audit Report	A2(ix)*	An implementation plan to support the delivery of the Strategic Plan is to be developed.		The IJB will develop this through the Strategic Planning Group.	Head of Service (South)	Dec-19	Overdue (Limited Progress)	Overdue (Limited Progress)	Overdue (Limited Progress)	IJB still working towards ensuring that SPG considers status of Strategic Plan more regularly and as a collective, strategic approach and this will include clarifying and updating with regard to implementation plans. This will include consideration of bringing together current operational oversight arrangements.
Notes - "**" indicates these issues were not formal recommendations.											