



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 JUNE 2021**

**INTERNAL AUDIT REPORT – GOVERNANCE AND ASSURANCE**

**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To update IJB Audit Committee members on the outcomes of the Internal Audit report regarding the 2020/21 review of Governance and Assurance.

**1. RECOMMENDATION**

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

- (i) Notes the Internal Audit review of Governance and Assurance (AN04/21).

**2. BACKGROUND**

2.1 The IJB's 2020/21 Annual Internal Audit plan included a review of Governance and Assurance. The scope of this review was to review the impact of COVID-19 on existing governance arrangements on areas IJB Audit Committee members may seek assurance on; using a checklist based on questions developed by Audit Scotland, as well as points developed by the IJB's Internal Auditors and reviewed across other Tayside and Forth Valley Management Services (FTF) clients.

2.2 The outcome of this Internal Audit is report AN04/21 now attached at Appendix 1. Given the specific scope of the review, it does not provide assurance on the overall governance framework in place in these areas, but rather tabulates the level of assurance for each area of governance specifically in relation to the impact of COVID-19. These issues generally result in provision of comprehensive assurance with 2 exceptions:-

- Staff – Difference in approach to home working between the two employers. Year end assurances will be reviewed for staff governance issues.
- Finance – Risks regarding the quality of information associated with provider support arrangements during COVID-19 responses. It should be noted this issue is solely regarding the quality of information regarding this process rather than the outputs of the provider support process itself. This issue had previously been raised as a concern by Angus IJB to Angus Council.

2.3 Most Internal Audits contain a series of Internal Audit recommendations and related management responses. Due to the nature of this report, this report does not do that in the usual fashion but notes a series of points for further management consideration. These are set out in the table below.

Report reference	Issue	Response
2.3	Revisit the Strategic Commissioning plan	No new action - This report will be copied to the Chair of the IJB's Strategic Planning Group.
2.4	complexities and ambiguities in the relationship between the IJB and its partners	No action – point noted.
2.5	clarifying all governance & accountability arrangements	No new action - Progress as part of existing Integration Scheme review.
2.6	financial reporting risks regarding Provider Support	No action - Issue already raised with Angus Council. As year end now complete, immediate pressure now reduced. Report to be copied to Angus Council Director of Finance.

2.4 Reflecting the above, no new actions will be added to the IJB's Internal Audit Action Point listing.

### 3. REPORT DISTRIBUTION

Reflecting previous discussions, assignment covering reports now set out the intended distribution of final Internal Audit reports. This does not affect the IJB Audit Committee feedback.

Internal Audit Report Distribution – AN04/21 Governance and Assurance

Distributed to	Purpose	By Whom
NHS Tayside and Angus Council Audit Leads	For information	Chief Finance Officer
Angus HSCP Executive Management Team	For information	Chief Finance Officer
Chair of Angus Strategic Planning Group	For information	Chief Finance Officer
Angus Council Director of Finance	For information	Chief Finance Officer

### 4. CONCLUSION

The IJB Audit Committee is requested to note the Internal Audit report regarding Governance and Assurance.

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List of Appendices:

Appendix 1:- Angus IJB Internal Audit Service Governance and Assurance Report AN04/21