



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 JUNE 2021

INTERNAL AUDIT REPORT - CHARGING FOR SERVICES (AN05/21)

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update Audit Committee members on the outcomes of the Internal Audit report regarding the 2020/21 review of Charging for Services Process.

1. RECOMMENDATIONS

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

- (i) Notes the findings of the report attached at Appendix 1
- (ii) Requests :-
 - a. Further review of the report output by Angus HSCP Charging Group and Angus Council.
 - b. Development of a resourced improvement plan with agreed timelines and leadership and support from Angus IJB and Angus Council.
 - c. Progression of the agreed Improvement Plan;
 - d. And notes that these three points will be monitored as part of regular reports to the Audit Committee.

2. BACKGROUND

The December 2020 meeting of Angus IJB Audit Committee agreed to revise its 2020/21 Internal Audit plan and redirect audit resource to a piece of consultancy work regarding processes in place to manage charging for Adult Social Care Services.

The scope was to review, document, and map the procedures in place to manage the charging processes, leading to the documenting of improvement actions with the aim to try and limit the level of bad debt, help service users manage payments more easily and to address potential inefficiencies highlighted by management.

3. CURRENT POSITION

The Internal Audit led consultancy work has now concluded and the associated executive summary report is attached. Separately, operational information (referred to as appendices of the executive summary) has been shared within the IJB's Executive management Team.

As is evident from the executive summary report, the system is complex involving a range of departments within Angus Health & Social Care Partnership (AHSCP) and Angus Council.

Management have been aware of some issues and inefficiencies and have an established multi-disciplinary Charging Group who review Charging issues and whose members have been consulted in the production of this report.

4. PROPOSALS

The audit report includes a number of recommendations and suggestions for improvement. The IJB, in conjunction with Angus Council, will now be required to progress these issues to ensure the observations of this report are translated into an operational improvement plan which allows progress with individual actions and recommendations to be monitored. This will include addressing any operational issues that the Internal Audit did not have time to explore fully and which should be further considered.

The Partnership's Charging Group has initially considered this report at its June meeting. Preliminary plans for developing an improvement plan have been considered and this matter will initially be taken forward in discussion with Angus Council.

While, due to its consultancy nature, this report does not present its finding in the usual audit format, it is recommended that output of this report is translated into 3 high-level actions to be monitored:-

- 1) Further review of the report output by Angus HSCP Charging Group and Angus Council.
- 2) Development of a resourced improvement plan with agreed timelines and leadership and support from Angus IJB and Angus Council.
- 3) Progression of the agreed Improvement Plan.

Progress with these 3 actions will be monitored through regular future updates to the Audit Committee.

Point 2 above, notes the need for any plan to be "resourced". This may require commitment from both Angus IJB and Angus Council and will be an important aspect of any viable improvement plan.

5. FINANCIAL IMPLICATIONS

Observations and recommendations in the report are intended to improve the processes for raising charges for a range of Adult Social Care Services, including residential care services.

6. RISK

Risks were inherent prior to the Internal Audit and the development of an improvement plan should lead to risk containment.

7. OTHER IMPLICATIONS – REPORT DISTRIBUTION

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

Internal Audit Report Distribution – AN05/21 Charging for Services Process

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
Angus HSCP Charging Group	For review and development of improvement plan	Chief Finance Officer
Angus Council Director of Finance		Chief Finance Officer

8. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

9. DIRECTIONS

The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in Section 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Angus Council and NHS Tayside.

Direction Required to Angus Council, NHS Tayside or Both	Direction to:	
	No Direction Required	X
	Angus Council	
	NHS Tayside	
	Angus Council and NHS Tayside	

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List of Appendices:

Appendix 1 – Internal Audit report AN05/21 Charging for Services – Executive Summary