



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 SEPTEMBER 2021**

**2020/21 ANGUS INTEGRATION JOINT BOARD – ASSURANCES RECEIVED FROM PARTNERS**

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

**ABSTRACT**

In compiling the Integration Joint Board's Annual Governance statement, reference was made to receipt of assurance from NHS Tayside and Angus Council regarding their governance arrangements noting that Angus IJB is reliant on both Partners to deliver the IJB's overall aims and objectives. The Annual Governance Statement also noted the reliance placed on Dundee and Perth & Kinross IJB's with respect to hosted services. This report provides an update on those assurances.

**1. RECOMMENDATIONS**

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

- (i) Notes that the IJB has issued confirmation of the adequacy and effectiveness of the governance arrangements in place within Angus IJB for 2020/21 to Angus Council, NHS Tayside, Dundee IJB and Perth & Kinross IJB;
- (ii) Notes the position re confirmation of receipt of the assurance from Angus Council;
- (iii) Notes the position re assurances contained within NHS Tayside's Governance Statements with respect to NHS Tayside;
- (iv) Notes the position re assurances from Perth & Kinross IJB.
- (v) Notes the position re assurances from Dundee IJB.
- (vi) Notes that the status of assurances received with respect to NHS Tayside and Angus Council is consistent with the contents of the IJB's Governance Statement in the audited Annual Accounts.

**2. BACKGROUND**

2.1 On an annual basis the IJB has to include a Governance Statement within its Annual Accounts. Angus IJB Audit Committee considered and approved Angus IJB's draft 2020/21 Governance Statement at its June 2021 meeting (report 30/21).

Report 30/21 noted that Angus IJB had to provide assurances to Angus Council, NHS Tayside and neighbouring IJBs (Dundee IJB and Perth & Kinross IJB, both with respect to services hosted on their behalf) regarding governance arrangements in place within Angus IJB. This was duly completed in July 2021.

Report 30/21 also noted the reliance Angus IJB places on the governance arrangements within NHS Tayside and Angus Council and that assurance would be required from both partners regarding internal controls and their adequacy and effectiveness prior to the September IJB Audit Committee. Assurances have also been requested from Dundee

and Perth & Kinross IJBs with respect to their overall governance arrangements given they host services on behalf of Angus IJB.

### **3. CURRENT POSITION**

#### **3.1 Angus Council**

Angus Council's Scrutiny and Audit Committee met on the 24<sup>th</sup> August 2021 and has now issued a letter to Angus IJB confirming the status of Angus Council governance arrangements for 2020/21 and the reliance Angus IJB can place on these. The letter, from the Chair of the Committee confirms "that adequate and effective governance arrangements were in place throughout Angus Council during the year 2020/21 in relation to the support services provided to Angus IJB."

A copy of the letter's content is attached at appendix 1.

#### **3.2 NHS Tayside**

It has been agreed with NHS Tayside that they would share their 2020/21 Governance Statement with Angus IJB as the vehicle for providing assurance to Angus IJB. NHS Tayside's Governance Statement was considered within Annual Accounts approved at NHS Tayside's Board meeting of on 26<sup>th</sup> August 2021. While the overall governance statement was considered under reserved business, the governance statement did conclude by noting:-

"...I am able to conclude with the ongoing improvement work undertaken throughout the year, as evidenced above, the governance framework, the assurances and evidence received from the Board's committees, that corporate governance continues to be strengthened and internal controls were operating adequately and effectively throughout the financial year ended 31 March, 2021."

This consequently provides the required assurance to Angus IJB regarding arrangements in place within NHS Tayside.

From an IJB perspective it is worth noting the following issues were noted with respect to Health and Social Care Partnerships:-

Dundee IJB – Dundee IJB's Performance and Audit Committee received a number of Internal Audit reports during 2020/21 that provided limited assurance. It was noted that progress is being made to clear these outstanding actions.

Angus IJB – The NHS Tayside Governance Statement reflected on issues associated with Adult Protection that have been highlighted previously in Angus IJB and were reflected in the IJB's own governance statement.

Perth & Kinross IJB – no issues noted in the NHS Tayside governance statement.

#### **3.3 Perth & Kinross IJB**

Perth & Kinross IJB have provided written assurance to Angus IJB with their letter confirming that "adequate and effective governance arrangements were in place during the year 2020/21.

A copy of the letter's content is attached at appendix 2.

#### **3.4 Dundee IJB**

It should be noted that Partnership's internal governance approval timelines all vary and, in 2020/21 in particular, may be affected by COVID-19 capacity and timing issues. An update on the status of governance assurances from Dundee IJB may be provided at the IJB Audit Committee meeting. Dundee IJB's draft Annual Governance Statement noted

that..."While recognising that improvements are required..., it is our opinion that reasonable assurance can be placed upon the adequacy and effectiveness of Dundee City Integration Joint Board's governance arrangements. We consider that the internal control environment provides reasonable and objective assurance that any significant risks impacting on the Integration Joint Board's principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to regularly review and improve the internal control environment."

#### 4. PROPOSALS

Alongside the above assurances, the IJB Audit Committee has previously been sighted on the Dundee and Perth & Kinross IJB Annual Internal Audit reports. These are available to the IJB members at the links noted below.

IJB	Report	Internet Link
Dundee	Internal Audit Annual Report 2020/21 (Report No. DIJB33-2021)	<a href="https://www.dundeecity.gov.uk/reports/reports/DIJB33-2021.pdf">https://www.dundeecity.gov.uk/reports/reports/DIJB33-2021.pdf</a>
Perth & Kinross	Internal Audit Annual Report 2020/21 (Report No. G/21/79)	<a href="https://perth-and-kinross.cmis.uk.com/perth-and-kinross/Meetings/tabid/70/cil/ViewMeetingPublic/mid/397/Meeting/3035/Committee/113/Default.aspx?Item 5.5">https://perth-and-kinross.cmis.uk.com/perth-and-kinross/Meetings/tabid/70/cil/ViewMeetingPublic/mid/397/Meeting/3035/Committee/113/Default.aspx?Item 5.5</a>

It is evident there are some commonalities with the Dundee and Angus positions – possibly partly linked to shared Internal Auditors. The Perth & Kinross report is shorter and links more to the outputs of a series of Internal Audits during the financial year.

The Audit Committee should note the confirmation of assurances from Angus Council.

The Audit Committee should note the content of NHS Tayside's Governance Statement and the fact that it concludes that corporate governance was operating effectively during 2020/21.

The Audit Committee should note the confirmation of assurances from Perth & Kinross IJB.

The Audit Committee should note the update from Dundee IJB's draft Governance Statement.

#### 5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

#### 6. 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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**DATE:** September 2021

List of Appendices:

Appendix 1: Assurances Provided by Angus Council – Year to 31 March 2021

Appendix 2: Assurances provided by Perth & Kinross IJB – Year to March 2021

**Appendix 1: Assurances Provided by Angus Council – Year to 31 March 2021**

AK/KT/2021GOVASR

24 August 2021

Gail Smith  
Chief Officer  
Angus Integrated Joint Board  
Angus House  
Orchardbank Business Park  
Forfar  
DD8 1AX

Dear Gail Smith

Assurance provided by Angus Council – Year to 31 March 2021

Angus Council provides support services to Angus Integrated Joint Board (Angus IJB) under the agreement dated 4 February 2016.

The Angus Council Scrutiny & Audit Committee has overseen delivery of a risk-assessed Internal Audit Plan for 2020/2021. As Convener of the Scrutiny & Audit Committee, taking into account the work undertaken by the committee, I confirm on behalf of the committee that adequate and effective governance arrangements were in place throughout Angus Council during the year 2020/21 in relation to the support services provided to Angus IJB.

Further detail can be found in the following reports, which were considered by the committee at its meeting on 1 June 2021:

- Internal Audit Activity Report 2020/21
- Draft Annual Governance Statement 2020/21
- Scrutiny & Audit Committee Annual Report for 2020/2021.

Yours sincerely

Councillor Alex King  
Convener, Angus Council Scrutiny & Audit Committee

**Appendix 2 – Assurances Provided by Perth & Kinross IJB – Year to March 2021**

Dear Ms Wells,

**ASSURANCES PROVIDED BY PERTH & KINROSS INTEGRATION JOINT BOARD**

Perth & Kinross Integration Joint Board (IJB) took on responsibility for the commissioning of delegated services in the line with its Strategic Commissioning Plan from 1 April 2016. This includes over-seeing a range of Hosted Services on behalf of all 3 Tayside Integration Joint Boards. Since 2016, the IJB has had an Audit & Performance Committee with devolved responsibility for a range of governance issues including assessing the adequacy and effectiveness of systems of internal control.

The Annual Governance Statement is audited in the preparation of the Annual Audit Report of the IJB by the IJB's External Auditors, KPMG. As part of this external audit KPMG have in their draft report summarised that 'The IJB has appropriate governance arrangements in place that support the scrutiny of decisions by the board' and concluded that 'the IJB has effective scrutiny and governance arrangements, supported by joint internal audit staff from both partners, and with adequate focus on risk management.' The audit of the 2020/21 Annual Accounts is substantially complete and KPMG intend to issue an unqualified audit opinion following the anticipated approval of the accounts at the meeting of the Audit & Performance Committee on 13 September 2021.

As Chair of the Audit & Performance Committee, on the basis on the above and taking into account the work undertaken by the Audit & Performance Committee in the year 2020/21, I can confirm that adequate and effective governance arrangements were in place during the year 2020/21.

I trust the above is of assistance.

Yours sincerely,

**Councillor Callum Purves**

**Chairperson**

**On behalf of Perth & Kinross Integration Joint Board Audit & Performance Committee**