



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 AUGUST 2022

INTERNAL AUDIT REPORT – COMMISSIONED SERVICES (AN06/22)

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update Audit Committee members on the output of the Internal Audit report regarding Commissioned Services.

1. RECOMMENDATIONS

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

- (i) Acknowledges the issuing of the first draft of the Commissioned Services Internal Audit Report.
- (ii) Notes that a copy of the finalised report will be shared with Audit Committee members between meetings and then discussed formally at the December 2022 IJB Audit Committee.

2. BACKGROUND

The 2021/22 Internal Audit plan included a review of Commissioned Services. The draft output of this Internal Audit is attached at appendix 1. This draft is shared for noting at this stage as it is still subject to refinement and completion of "Management Responses".

3. CURRENT POSITION

IJB Management are currently reviewing this report alongside Procurement representatives and will feedback comments to the Internal Audit team. This will result in finalised report, complete with Management Responses to all Action Points, being made available to Audit Committee members in due course.

This draft report does indicate that only limited assurance can be derived from the current control mechanisms. Resolution of the Action Points will, it is to be anticipated, increase assurance levels.

It is important to remember that many governance systems were stretched by the demands of COVID-19. It is now anticipated that resources will be able to be applied to address improvement work which has not been the case since March 2020.

4. PROPOSALS

The Audit Committee are asked to note this report. However, a finalised version of the report will be shared with members in due course.

5. FINANCIAL IMPLICATIONS

Observations and recommendations in the report are intended to improve the sustainability of Commissioned Services. While there are no direct financial implications of this report, the output will influence the management of c£45m of resources within the IJB.

6. RISK

Risks were inherent prior to the Internal Audit and the responses to the Action Points should improve risk management.

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 – TBC/22 Commissioned Services

Distributed to	Purpose	By Whom
NHS Tayside and Angus Council Audit Leads	For information	Chief Finance Officer
Angus HSCP Executive Management Team	For consideration and development of improvement plan.	Chief Finance Officer
Angus HSCP Third Party Provider Meeting	For information.	Chief Finance Officer

8. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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August 2022

List of Appendices:

Appendix 1 – Internal Audit report AN06/22 Commissioned Services