



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 APRIL 2023

INTERNAL AUDIT REPORTS - FOLLOW UP ACTIONS

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

The aim of this paper is to update the Integration Joint Board (IJB) Audit Committee regarding the IJB's progress with meeting the recommendations of Internal Audit reports.

1. RECOMMENDATIONS

It is recommended that the IJB Audit Committee: -

- (i) Notes the report and the progress made to date in terms of delivering the planned response.
- (ii) Agrees to call in a more detailed update regarding the response to ANG46/22 Information Governance Strategy for the August 2023 Audit Committee if matters have not been satisfactorily resolved prior to that point.

2. BACKGROUND

2.1 On a regular basis the IJB's Audit Committee receives Internal Audit Final Reports setting out the findings of agreed Internal Audits which contain recommendations for improvements. Those "recommendations" will usually have agreed "management responses" with timelines and associated lead officers. This report provides an update regarding progress with "management responses".

Status updates are provided by Lead Officers, collated in the period prior to an IJB Audit Committee Meeting and could be out of date by the day of the IJB Audit Committee Meeting.

Progress is described using agreed status categories shown below. Note that in all instances, the commentary in the appendix may provide further information.

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Superseded	Action superseded or no longer relevant.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 to one IJB Audit Committee. Some actions may eventually be superseded by other circumstances, recommendations or actions. Once noted as “Superseded”, actions will not be reported at further IJB Audit Committee Meetings.

2.2 Actions re report AN05/20 (Risk Management)

Progress with remaining action has been delayed due to staff absence. This will be picked up in due course.

2.3 Actions re report AN06/20 (Data Quality)

Progression of some of these improvement actions had been delayed due to COVID-19 response. However, only one action (implementation of the Home Care Contract Monitoring System) now remains outstanding. It is anticipated that this will be implemented early in 2023/24.

2.4 Actions re report AN05/21 (Charging for Services)

As noted previously, only a series of headline actions are captured in this update. Progress is underway however, due to capacity issues, developing initial reviews into a consolidated action plan continues to prove challenging. Funding for time limited project support has now been offered.

At the December 2022 meeting it was agreed that the timescales be reset to June 2023 (action 2) and October 2023 (action 3). This reflects the wide-ranging nature of the improvement work.

2.5 Actions re 2020/21 Annual Internal Report

Understandably these recommendations are more wide-ranging but, as with issues noted above, there are overall capacity issues that have been delaying progress. However, there is now only one action outstanding and all of the other actions are now complete.

2.6 Actions re 2021/22 Annual Internal Report

A number of these actions have now being completed but, as with issues noted above, there are overall capacity issues that have delayed progress with the remaining actions.

2.7 Actions re report AN06/22 (Commissioned Services)

While a number of these actions have now missed their original deadline, good progress is generally being reported. It is to be expected that a number of these items will be completed over the coming months.

2.8 The IJB Audit Committee has previously indicated a willingness to intervene or lend support to assist / progress outstanding actions. At the moment, there are no recommended interventions asked of the IJB Audit Committee.

2.9 The IJB's Audit Committee has previously indicated a willingness to call in issues for more detailed reporting if progress has not been evidenced or described. It is proposed that actions regarding ANG46/22 regarding Information Governance are called in for the August 2023 Audit Committee if matters have not been satisfactorily resolved prior to that point.

2.10 The IJB Audit Committee should be aware that updates regarding the status of outstanding issues are generally sought directly from lead officers. At times, due to annual leave and capacity constraints, it can be challenging to get updates on all issues. In those instances, updates are provided by the Chief Finance Officer (and noted with an “**”). The IJB now collates updates of progress with outstanding actions between IJB Audit Committee Meetings.

2.11 The IJB continues to have a backlog of actions. Most issues that have escalated to “audit actions” are characterised by their complexity and multi-faceted nature. As noted previously, resolution requires capacity across the system to solve issues of this type and currently there isn't capacity across all parts of the system, concurrently, to resolve a number of issues. The IJB continues to seek to address capacity issues at a number of levels.

3. PROPOSALS

The IJB Audit Committee are asked to note the report and the progress made to date in terms of delivering the planned response. Further that the Audit Committee call in a more detailed update regarding the response to ANG46/22, Information Governance Strategy for the August 2023 Audit Committee.

4. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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Appendix 1: Angus IJB Internal Audit reports – Follow Up Actions

Angus Integration Joint Board: Internal Audit Reports - Follow-up Action

Appendix 1

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Status at Audit Committees			April 2023 - Status - Comment
							Dec-22	Apr-23	Impact of Delay	
AN07/18 Financial Management	2	It is recommended that the procurement & Commissioning Manager and the Finance Services Manager (Team A) meet to discuss how best to link the contract information to the financial systems in future	Moderate (Note - This is a CFO assessment of this priority.)	The IJB and Procurement and Commissioning Manager agree this work needs progressed and concluded. Further work to reconcile Contracts register with Finance information (e.g. budgets) will be led by Finance Manager and Procurement and Commissioning Manager and reported through the Third Party Providers forum. Note - Action will remain on this list until the 2023/24 report has been issued.	Team Leaders (Procurement / Finance)	Originally Dec. 2018; Revised to Sept. 2022.	Overdue (Good Progress)	Overdue (Good Progress)	Weakened governance	Final inflation uplifts are being agreed at this time, full reconciliation should be completed by the of June and a report submitted to TPP group on 25th July 2023.
AN05/20 Risk Management	6	The Angus HSCP Improvement plan should specifically include governance and assurance arrangements required from partners and from IJBs hosting services on behalf of the Angus HSCP.	Significant	As part of the IJB's review of its Risk Management Strategy & Policy, governance and assurance arrangements required from partners and from IJBs hosting services on behalf of the Angus will be addressed.	Head of Service (JG)	Originally Dec. 2020; Revised to Dec.2022	Overdue (Good Progress)	Overdue (Good Progress)	Reduced ability to share position with other IJBs	Delayed due to sick leave. Sharing reports continue to be shared via CCPG.
AN06/20 Data Quality	2	We would therefore recommend that the HSCP receives updates on the progress of both the reconciliation of finance and activity information and the implementation of the Home Care contract monitoring system as well as assurance on staffing capacity to ensure current controls will remain ongoing.	Merits Attention	2) The Partnership will progress the implementation of the Home Care Contract Monitoring system to support invoicing and improved data quality.	Senior Planning Officer (Strategic Relations)	Originally Mar.2021; Revised to August 2022	Overdue - Limited progress	Overdue - Limited progress	Weakened information governance	As part of the review of the Framework Agreement, we consulted with providers on electronic care monitoring systems. Most providers have in place an alternative system to that which we were requesting them to use (ie CM2000). The new Framework for Option 3 care at home services begins on 1 April 2023. Included within the contract is that the provider will have their own electronic call monitoring system and that they share this information with AHSCP. Timescale for implementation April to June 2023.
AN05/21 Charging For Services	2	This Internal Audit report was of a consultancy nature and did not generate specific set of actions but set out key findings and areas for improvement. This has been translated in to 3 summarised and stepped management actions.	All steps treated as Significant	Development of a resourced improvement plan with agreed timelines and leadership and support from Angus IJB and Angus Council.	Chief Finance Officer/ Angus Council Director of Finance	Originally Dec 2021; Revised to June 2022; Revised to June 2023.	Overdue - Progress being made but scale and complexity of task is significant and resources are limited due to competing demands	Overdue - approach to delivery of change has been subject to a re-set following changes within the working group	Weakened governance	The working group has taken stock of progress to date and agreed to make changes in approach, primarily to implement those changes which can be made now as a matter of priority whilst other more challenging work runs in parallel An action plan has now been developed and delivery to that action plan will now be the focus of the work. Team looking to make rapid progress on this given length of time this work has been ongoing.
AN05/21	3			Progression of the agreed Improvement Plan		Originally March 2022; Revised to Dec.2022; Revised to October 2023.	Overdue - improvements being identified but overall plan not started yet	Draft plan now prepared but needs timescales and resourcing confirmed	Weakened governance	Draft action/improvement plan agreed by Working Group on 13 March - covers most issues raised in the audit. The full "to be" process for future still requires further work but those actions which can be completed now will be.

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AN03/21 Annual Internal Audit Report 2020/21	1a	(Abbreviated) The direction of travel for review and revision of the Strategic Commissioning Plan should be documented; Revision of the Strategy should include alignment to the Transformation and Re-mobilisation Plans to support the sustainability of the HSCP in the future. A project plan and timetable should be established to progress this work. There should be effective governance and oversight of this key area so that the IJB can formally scrutinise the arrangements, and in particular approve the principles underlying remobilisation and reconfiguration planning. The IJB should be engaged in all key decisions, and in setting the vision/direction for the next iteration of the plan;	Significant	The IJB will request the IJB's Strategic Planning Group to consider this recommendation and report back to a future Audit Committee (target December 2021) and share its proposals for developing the Strategic plan with the IJB by December 2021. This will form part of the development discussions being held with the IJB's Strategic Planning Group in October 2021.	Head of Service	Originally Dec 2021; revised to Autumn 2022.	Overdue (Good Progress)	Complete	Weakened Planning	Complete - At IJB meeting on 22 February members approved the recommendation that the deadline for the completion of the new SCP be reset for 26 April 2023. The SCP will provide a broad sense of the purpose and direction of the IJB for the next three years. Engagement on the draft SCP and actions within the draft Delivery Plan commenced in March 2023. A more detailed Delivery Plan will be developed to ensure we make good progress on delivering our ambitions.
AN03/21	3	The IJB is developing an annual work plan. Whilst a number of reports are included on a cyclical basis, we would recommend that, to further develop good governance arrangements, an IJB assurance plan could be implemented to ensure assurance on all risks is provided to the IJB, including necessary assurances from partner organisation. The FTF internal audit assurance principles are appended to this report and should be used to inform development of any assurance work plan. As part of the development of the work plan for the IJB, the IJB should consider how it will receive assurance on each of these risks. Some may require to be provided by the partners, to ensure the IJB receives assurance that its strategies and statutory responsibilities are supported by the enabling strategies and governance arrangements of its partners and these are appropriately prioritised, resourced and monitored.	Moderate	The IJB will request the IJB's Executive Management Team to consider this recommendation and report back to a future Audit Committee (target December 2021 as part of the mid-year Risk Management update). This update will set out plans to ensure the IJB receives feedback regarding its strategic risks from appropriate sub-committees or other forums.	Chief Officer and AMD	Originally Dec 2021; revised to Dec 2022.	Overdue - Limited progress	Overdue - Limited progress	Weakened Governance	As no update provided now assume limited progress*. (June 2022 update was; Risk Management Development sessions delivered for Angus IJB members and Angus CPPG members. A strategic risk improvement plan is now reported through CCPG with progress on mitigating actions tracked. Risk Management reports to the Audit Committee will include the Angus HSCP strategic risks, and progress with the improvement plan. This will be developed to include the relevant strategic risks of partner organisations in due course. There is also improvement work ongoing with regard to service risk management.)
AN03/21	4a	We welcome proposals to establish a committee with oversight of performance and resources issues and would recommend that reporting ensures a rounded view of overall performance, financial sustainability and progress in implementing the priorities set out in the Strategic Plan, linked to assurance on strategic risks (see action point 3 above).	Significant	The IJB is already progressing proposals regarding a subcommittee considering performance and resources issues. The Committee principles as appended will be considered as part of developing its approach.	Chief Officer	Originally Dec 2021; revised to Dec 2022.	Overdue - Limited progress	Complete	Weakened Governance	Performance Steering Group (PSG) now established. Proposal not not to progress establishment of Performance and Resource Committee to April 2023 IJB.
AN46/22 Annual Internal Audit Report 2021/22	2	As part of the continued development of the IJBs risk management arrangements especially in relation to comprehensive assurance processes over its strategic risks, including controls and actions operated and implemented by partner bodies, we would recommend consideration of relevant aspects of the FTF Committee Assurance principles.	Moderate	The IJB's Executive Management Team will consider the FTF Committee Assurance Principles at an upcoming meeting.	Chief Officer	Oct-22	Overdue - Limited progress	Overdue - Limited progress	Weakened Governance	Work not commenced yet, consideration through EMT expected by June 2023.

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AN46/22	3	As part of any further developments to the Directions Policy & Procedure, consideration should be given as to how clinical and care governance arrangements will feed into the formation of IJB directions.	Significant	The IJB is to review its Directions Policy & Procedure at the August 2022 IJB and will consider the need to reflect clinical and care governance arrangements in that report to the IJB.	AMD	Oct-22	Overdue - Limited progress	Complete	Weakened Governance	Updated Directions Policy submitted to April 2023 IJB, after consideration of clinical and care governance arrangements.
ANG46/22	4a	Following the assessment of compliance against the Civil Contingencies Act, we recommend the IJB formulate a work plan in order to clearly articulate their role and responsibilities, what they are required to do, with priorities, targets and a mechanism for reporting and escalation.	Moderate	The IJB plans to respond to the requirements of the CCA through 2 work streams.	HoS (JG)	Mar-23	Good Progress	Good Progress	N/A	Services are in the process of reviewing their business continuity plans within the new integrated business continuity planning framework.
	4b			The second work stream, focusing on the development and delivery of an integrated emergency planning and response framework, will be completed by March 2023 through the new Angus HSCP Civil Contingencies Steering Group.	HoS (JG)	Mar-23	Good Progress	Good Progress	N/A	Progress with this workstream was delayed in Q3 due to additional pressures of work arising from preparation for the Multi-Agency Adult Protection Inspection and urgent work on improvements to complaints handling arrangements.
AN46/22	5	Management should set out how IJB members will receive more frequent information on clinical and care governance.	Significant	The IJB will introduce mid-year Clinical, Care and Professional Group reports to the IJB to augment the current annual assurance report.	AMD	Dec-22	Good Progress	Complete	N/A	The IJB will introduce mid-year Clinical, Care and Professional Group reports to the IJB to augment the current annual Assurance report (i.e. Report 92/22).
ANG46/22	6a	The information Governance Strategy 2019/22 will now require to be reviewed, taking into account any impact of Covid19.	Moderate	Most of the elements of the strategy have been achieved at no cost to the IJB. One outstanding area remains the issue of interoperability of client data systems across health and social care which has been highlighted in a recent significant case review.	AMD	Mar-23	n/a	Overdue - Limited progress	N/A	No update provided*.
	6b			The IJB intends to review progress with the Strategy during 2022/23 with an expectation that the majority of the actions will be complete thereby addressing the original risks identified. This review is scheduled to be completed by March 2023.	AMD	Mar-23	n/a	Overdue - Limited progress	N/A	No update provided*.
AN06/22 Commissioned Services	1a	It is recommended that the Business Continuity Plan (BCP) for each provider is in place and is fit for purpose at the review of tender stage before the contract is awarded.	Significant	The IJB (Commissioning Service) will work with Procurement to ensure that during tendering process, providers are qualitatively evaluated by the Commissioning Service regarding BCPs.	HoS and Proc & Comm Manager	Oct-22	Good Progress	Good Progress	Weakened Commissioning	Procurement are leading on this work, recent updates advise that this is now included within the tendering process.
	1b	The currency and quality of all provider BCPs should be reviewed as part of ongoing contract monitoring. This should be included as part of the agenda of contract monitoring meetings. Provider BCPs should be specifically identified as a key control in the Commissioned Service provider Failure risk.		As part of contract monitoring, Commissioning Services will work with Procurement to cyclically (annually) review all Provider's BCPs (Commissioning Service) to ensure those BCPs remain appropriate and to record that review (Procurement).	HoS and Proc & Comm Manager	Mar-23	Good Progress	Good Progress	N/A	Procurement have advised that this is being progressed.

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AN06/22	2	It is recommended that AHSCP produce BCP that covers Commissioned Services and that this is reviewed and updated regularly.	Significant	The IJB recognise the need for BCPs for Commissioned Services. The IJB will develop BCPs for a range of generic instances including failure of Home Care providers, Care Home providers and other independent and voluntary sector providers and reflecting various scales of failure.	HoS	Mar-23	Limited Progress	Good Progress	N/A	BCP's are being developed to cover Care Homes and Care at Home provider failure and also for Supported Accommodation and Day Care provider failure. The first drafts of the plans are due to be completed by 17th March 2023.
AN06/22	3	To provide assurance on the effectiveness of the actions taken to support recruitment, relevant KPIs derived from workforce performance and other data should be monitored regularly in order to provide assurance on controls. This principle should be extended so that the performance of the controls can be measured against agreed parameters which indicate the sustainability of a provider early risk warnings. Data available should be monitored and reported regularly to provide clear information on how controls are performing.	Significant	The IJB will develop KPIs from available workforce information to demonstrate commissioned service recruitment status as an indicator of sustainability. The IJB will develop KPIs, with parameters, within an overall monitoring framework describing the sustainability of providers. This will be undertaken for Care Home providers initially and reflect factors such as workforce, occupancy and care indicators. The monitoring framework will be overseen by a nominated group (TBC).	HoS	Mar-23	Limited Progress	Good Progress	N/A	Work is underway to design a dashboard to capture and record this information. Work is required around the ongoing process for updating it. A meeting is scheduled for 29/03/23 to work on this.
AN06/22	4	There are a large number of fora and working groups involved in commissioned service providers. The purpose of each group and the role each group plays in controlling the overall strategic risk should be clearly identified and recorded to ensure that there is no omission or unnecessary duplication. The overall contribution of these groups should be recorded as controls as part of the next update to the risk.	Moderate	The IJB will review the role of all groups linked to Commissioned Services and document the outcomes. Relevant contributions of groups to Risk Management will be documented in the controls section of a future Clinical, Care & Professional Governance Group (CCPG) risk update.	HoS	Mar-23	n/a	Good Progress	N/A	Work is underway reviewing the purpose and membership of meeting groups to ensure they are efficient and effective.