

Angus Integration Joint Board

2022/23 Proposed Annual Audit Report



 AUDIT SCOTLAND

Prepared for Angus Integration Joint Board and the Controller of Audit
August 2023

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Key messages

2022/23 annual accounts

- 1 Audit opinions on the annual accounts of the Board are unmodified.
- 2 The unaudited annual accounts were provided within the agreed timescale and were of a good standard.
- 3 Some progress has been made on prior year recommendations.

Financial management and sustainability

- 4 The Board has appropriate and effective financial management arrangements in place.
- 5 The Board had a £13.9 million overspend in 2022/23, largely due to the return of Covid-19 reserves to Scottish Government (£12.6 million).
- 6 Medium-term financial plans have been developed but service delivery models must be further reviewed to support the identification and achievement of recurring savings.

Vision, leadership and governance

- 7 The governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making.
- 8 Workforce challenges remain a significant risk to the Board.
- 9 Climate change arrangements remain the responsibility of the Board's partner bodies.

Use of resources to improve outcomes

- 10 Appropriate arrangements are in place to secure Best Value.
- 11 The Board's performance remains above the Scottish average in most areas, but data is not available for all indicators.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of Angus Integration Joint Board (the Board). The scope of the audit was set out in an Annual Audit Plan presented to the April 2023 meeting of the Audit Committee. This report comprises:

- significant matters arising from an audit of the Board's annual accounts
- conclusions on the following wider scope areas that frame public audit as set out in the [Code of Audit Practice 2021](#):
 - Financial management
 - Financial sustainability
 - Vision, leadership, and governance
 - Use of resources to improve outcomes.
- conclusions on the Board's arrangements for meeting its Best Value duties.

2. This report is addressed to Angus Integration Joint Board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

Audit appointment from 2022/23

3. I, Pauline Gillen, have been appointed by the Accounts Commission as auditor of the Board for the period from 2022/23 until 2026/27. The 2022/23 financial year was the first of my five-year appointment. My appointment coincides with the new [Code of Audit Practice](#) which was introduced for financial years commencing on or after 1 April 2022.

4. My team and I would like to thank the Board and Audit Committee members, the Chief Officer, Chief Finance Officer and other staff for their cooperation and assistance in this year and we look forward to working together constructively over the course of the five-year appointment.

Responsibilities and reporting

5. The Board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The Board is also responsible for compliance with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

6. The responsibilities of the independent auditor are established by the Local Government (Scotland) Act 1973 and the [Code of Audit Practice 2021](#), and supplementary guidance and International Standards on Auditing in the UK.

7. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management of the Board from its responsibility to address the issues we raise and to maintain adequate systems of control.

8. This report contains an agreed action plan at [Appendix 1](#). It sets out specific recommendations, the responsible officers, and dates for implementation.

Auditor Independence

9. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and therefore the audit fee of £31,470 as set out in our 2022/23 Annual Audit Plan remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

10. We add value to the Board by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, arrangements to ensure the best use of resources and financial sustainability.
- sharing intelligence and good practice identified.

1. Audit of 2022/23 annual accounts

Public bodies are required to prepare annual accounts comprising financial statements and other related reports. These are principal means of accounting for the stewardship public funds.

Main judgements

The audit opinions on the annual accounts are unmodified.

The unaudited annual accounts were provided within the agreed timescale and were of a good standard.

Some progress has been made on prior year recommendations.

The audit opinion on the annual accounts are unmodified

11. The Board approved the annual accounts for the year ended 31 March 2023 at its meeting on 23 August 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the annual accounts give a true and fair view and were properly prepared in accordance with the financial reporting framework
- the audited part of the remuneration report was prepared in accordance with the financial reporting framework
- the management commentary and annual governance statement were consistent with the annual accounts and properly prepared in accordance with the applicable requirements.

The unaudited annual accounts were provided within the agreed timescale and were of a good standard

12. The unaudited annual accounts were received in line with our agreed audit timetable on 28 June 2023. As agreed with management, this did not include annual performance information in the management commentary which was received in the second draft on 8 August 2023.

13. The working papers provided to support the audit process were of a good standard and finance staff provided good support to the audit team during the audit. This helped ensure that the audit of the annual accounts ran smoothly.

There were no objections to the annual accounts

14. The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on its website that includes details of the period for inspecting and objecting to the annual accounts. This must remain on the website throughout the inspection period.

15. The Board's public notice was only published on the council's website, but in all other respects complied with the regulations. There were no objections to the 2022/23 annual accounts.

Overall materiality was assessed as £4.2 million

16. Broadly, the concept of materiality is applied by auditors to determine whether misstatements identified during the audit could reasonably be expected to influence the economic decisions of users of the financial statements, and hence impact their opinion set out in the independent auditor's report. Auditors set a monetary threshold when considering materiality, although some issues may be considered material by their nature. It is ultimately a matter of the auditor's professional judgement.

17. Our initial assessment of materiality was carried out during the risk assessment and planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual accounts and is summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

| Materiality level | Amount |
|-------------------------|--------------|
| Overall materiality | £4.2 million |
| Performance materiality | £3.1 million |
| Reporting threshold | £0.2 million |

18. The overall materiality threshold for the audit of the annual accounts was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the annual accounts.

19. Performance materiality is used by auditors when undertaking work on individual areas of the annual accounts. It is a lower materiality threshold, set to reduce the probability of aggregated misstatements exceeding overall materiality. Performance materiality was set at 75% of overall materiality. The

extent of estimation and judgements are in relation to specific areas already specifically tested as part of our audit approach.

20. It is our responsibility to request that all misstatements, other than those below our reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance.

We have no significant findings to report on the annual accounts

21. Under International Standard on Auditing (UK) 260 we communicate significant findings from the audit to the Board, including our view about the qualitative aspects of the body's accounting practices.

22. The Code of Audit Practice also requires all audits to communicate key audit matters within the annual audit report under International Standard on Auditing (UK) 701. These are matters that we judged to be of most significance in our audit of the financial statements.

23. We have no significant issues to report from the audit and there were no identified misstatements in the annual accounts.

We obtained audit assurances over the financial statements audit risks identified in our Annual Audit Plan

24. We have obtained audit assurances over the identified significant risks of material misstatement in the annual accounts. [Exhibit 3](#) sets out the significant risks of material misstatement to the financial statements we identified in our 2022/23 Annual Audit Plan. It also summarises the further audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 3

Significant risks of material misstatement in the annual accounts

| Audit risk | Assurance procedure | Results and conclusions |
|---|---|---|
| <p>1. Risk of material misstatement due to fraud caused by management override of controls</p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p> | <ul style="list-style-type: none"> Assurances will be obtained from the auditors of NHS Tayside and Angus Council over the completeness accuracy and allocation of income and expenditure. Agreement of balances and transactions to financial reports / ledger NHS Tayside and Angus Council. Detailed testing of any significant year-end adjustments. | <p>Results & Significant Judgements:</p> <p>Balances and transactions in the parent body ledgers were consistent with the Board's accounts.</p> <p>Assurances were obtained from the auditors of Angus Council and NHS Tayside and agreed to the year-end position reported in the audited accounts.</p> |

| Audit risk | Assurance procedure | Results and conclusions |
|------------|--|--|
| | <ul style="list-style-type: none"> Evaluate any significant unusual transactions outside the normal course of business. | <p>Year-end adjustments and journals were reviewed in each partner audit and no errors identified.</p> <p>We reviewed financial reports prepared during 2022/23.</p> <p>Conclusion: Audit work found no errors or other accounting treatment that would indicate management override of controls.</p> |

25. In addition, we identified “areas of audit focus” in our 2022/23 Annual Audit Plan where we considered there to be risks of material misstatement to the annual accounts. These areas of specific audit focus were:

- Reserves:** The Joint Board held an earmarked reserve balance for Covid-19 funding carried-forward from 2021/22. Scottish Government outlined arrangements to enable Covid reserve balances to be returned through NHS Board allocations back to the Scottish Government.
- Large Hospital Set Aside and Mental Health Services estimates:** The calculation of amounts attributable to these key areas involves significant management estimation and judgement which increases the risk of material misstatement. Our audit work evaluated the robustness of the methodologies for determining each of these costs.

26. Based on the findings of the audit procedures performed, there are no matters which we need to bring to your attention.

Some progress has been made on prior year recommendations

27. The Board has made some progress in implementing the audit recommendations identified in Audit Scotland’s 2021/22 Annual Audit Report. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

2. Financial management and sustainability

Financial management means having sound budgetary processes, and the ability to understand the financial environment and whether internal controls are operating effectively.

Financial Sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

Conclusion

The Board has appropriate and effective financial management arrangements in place.

The Board had a £13.9 million overspend in 2022/23, largely due to the return of Covid-19 reserves to Scottish Government (£12.6 million).

Medium-term financial plans have been developed but service delivery models must be further reviewed to support the identification and achievement of recurring savings.

The 2022/23 budget included planned contributions from reserves to address the funding gap

28. The Board approved its 2022/23 budget of £209 million in February 2022. This identified a funding gap of £0.6 million to be met from reserves. This was later revised to £0.2 million as reported in the updated Strategic Financial Plan in April 2022.

29. The Board does not have any assets, nor does it directly incur expenditure or employ staff, other than the Chief Officer and Chief Finance Officer. All funding and expenditure for the Board is incurred by partner bodies and processed in their accounting records.

The Board had a £13.9 million overspend in 2022/23, largely due to the return of Covid-19 reserves to Scottish Government

30. The Scottish Government requested the return of any unused Covid-19 reserves during 2022/23. For the Board this has resulted in £12.6 million being returned through an adjustment to the NHS funding allocation, as reflected in

the total funding adjustment of £15.4 million. This contributed to the overall overspend of £13.9 million against a budgeted breakeven position (Exhibit 5).

31. Overall, cost pressures were managed by the Board with operational underspends of £7.4 million. This was due to a number of factors including unfilled vacancies, recruitment issues (e.g. unmet social care), lower-than-expected care home placements, higher pay award funding than expected, some inflationary and contractual pressures being lower than planned and the benefit of National Insurance changes.

Exhibit 5 Performance against budget

| Board budget summary | Original Budget £m | Funding adjustment £m | Actual Outturn £m |
|---|-----------------------|-----------------------------|-------------------------|
| Cost of Services | 210.717 | | 207.711 |
| NHS Tayside | 145.136 | (15.423) | 129.713 |
| Angus Council | 65.382 | (1.274) | 64.108 |
| Total Funding | 210.518 | | 193.821 |
| Net Funding / Deficit on provision of services | (0.199) | | (13.890) |
| Reserves brought forward | | | 35.454 |
| Total reserves as at 31 March 2023 | | | 21.564 |
| Contingency Reserves | | | 6.450 |
| Earmarked Reserves | | | 15.114 |

Source: Angus IJB 2022/23 Annual Accounts and Strategic Financial Plan 2022/23 – 2024/25

Budget monitoring arrangements are appropriate

32. Senior management and Board members regularly receive and monitor financial information on the financial position. Detailed finance reports were submitted to the Board throughout the year. These clearly stated the outturn to date, latest budget information and the projected year-end outturn position.

33. We observed that senior management and members receive regular and accurate financial information on the financial position and have concluded the Board has appropriate budget monitoring arrangements.

Financial systems of internal control operated effectively

34. The Board does not have its own financial systems and instead relies on the financial systems of its partner bodies, NHS Tayside and Angus Council. As part of our audit approach, we obtained assurances from the external auditors of NHS Tayside and Angus Council (in accordance with ISA 402) and confirmed there were no weaknesses in the systems of internal control for either the health board or the council that would impact on the Board.

Internal audit concluded that reliance can be placed on the Board's governance arrangements and systems of internal controls for 2022/23

35. The Board's internal audit function is carried out by an internal audit consortium covering NHS Fife, NHS Tayside and NHS Forth Valley. Internal audit has completed their 2022/23 audit work and presented their Annual Audit Report to the June 2023 Audit Committee. The report concluded that reliance can be placed on the Board's governance arrangements and systems of internal controls for 2022/23.

36. The report makes reference to the report issued in April 2023 by Angus Council's Internal Audit service on a review of procedures in place to ensure compliance with the Office of the Public Guardian and MWC (Mental Welfare Commission for Scotland) requirements in relation to recording guardianships for Adults with Incapacity. This resulted in an audit opinion of 'No Assurance'. A full review of the Guardianship process is to be undertaken in response to this audit. Any recommendations from this review will be followed up in due course. The Board's Governance Statement refers to the implications of this report.

Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate

37. In the public sector there are specific fraud risks, including those relating to tax receipts, welfare benefits, grants and other claims made by individuals and organisations. Public sector bodies are responsible for implementing effective systems of internal control, including internal audit, which safeguard public assets and prevent and detect fraud, error and irregularities, bribery and corruption.

38. The Board does not maintain its own policies relating to the prevention and detection of fraud and error but instead depends on those in place at its partner bodies. We obtained assurance from the partners' auditors that the arrangements in place at Angus Council and NHS Tayside are adequate.

39. The Board has a Code of Conduct for members and the Registers of Interest are publicly available on the website.

40. Appropriate arrangements are in place for the prevention and detection of fraud and error. We are not aware of any specific issues we require to bring to your attention.

The Board has a medium-term financial plan but is yet to develop a longer-term plan to deliver required savings

41. Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.

42. The Board continues to face significant financial pressures. The Strategic Financial Plan 2023/24 – 2025/26 identifies a recurring funding shortfall of £8.1 million by 2025/26. In 2022/23 the contingency reserve increased from £5.25 million to £6.45 million. This increases financial flexibility in the short term but does not address the underlying recurring shortfalls. The plan recognises that short-term reliance on non-recurring underspends and contingency funds is not a strategic solution to the underlying shortfall. Changes to service delivery are needed in order for the Board to remain financially sustainable in the longer term.

Strategic commissioning plans are in place, but it is unclear if these are deliverable with forecast resources

43. The Board has previously requested that its Strategic Planning Group develop a response to the financial planning shortfalls with the intention that this would inform the development of the Board's emerging Strategic Commissioning Plan. Progress with this has been limited.

44. The Board needs to make efficiency savings to maintain financial balance. The Strategic Financial Plan includes proposals to achieve savings of £0.9 million, £1.2 million and 0.7 million in the three years to 2025/26. However, it recognises that the current Strategic Commissioning Plan (2023/24 to 2025/26) cannot be delivered based on the forecast available resources. Therefore, it will be necessary for the Board to revisit the content of the Strategic Delivery Plan and this Strategic Financial Plan.

Recommendation 1

The Board must continue to review service delivery models to support the identification and achievement of recurring savings to ensure financial sustainability.

3. Vision, leadership and governance

Public sector bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

Conclusion

The governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making.

Workforce challenges remain a significant risk to the Board.

Climate change arrangements remain the responsibility of the Board's partner bodies.

Governance arrangements are appropriate and support effective scrutiny, challenge and informed decision making

45. In making our assessment of the Board's governance arrangements we considered the:

- structure and conduct of board and committee meetings
- overall arrangements to ensure appropriate standards of conduct including compliance with the Standing Financial Instructions and Standing Orders
- arrangements for the prevention and detection of fraud, error, bribery and corruption
- reporting of performance and whether this is fair, balanced and understandable.

46. The Board met remotely eight times during 2022/23, and the Audit Committee met five times. The papers presented to the Board and the Audit Committee are published timeously on the Board's section of Angus Council's website.

47. Our observations at committee meetings throughout the year has found that these are conducted in a professional manner and there is a good degree of scrutiny and challenge by members.

48. The Board continue to update and refresh its governance arrangements with updated Financial Regulations approved in April 2023 and the Scheme of Delegation currently being reviewed.

49. Overall, we consider that governance arrangements are appropriate and support effective scrutiny, challenge and decision making.

The vision, strategy and priorities of the Board are clear

50. The Board has a strategic planning framework, including its Strategic Commissioning Plan, Strategic Delivery Plan and Strategic Financial Plan. These documents outline the current priorities and approach to implementing the plan to deliver them. During 2022/23, the existing priorities were as follows:

- Improving Health and Well Being
- Supporting Care Needs at Home
- Developing Integrated and Enhanced Primary and Community Responses
- Improving Integrated Care Pathways for Priorities in Care.

Workforce challenges remain a significant risk to the Board

51. It was reported in Audit Scotland's 2021/22 Annual Audit Report that the recruitment and retention of health and social care staff is a national challenge, not just a local issue. The Board has a Workforce Plan 2022 – 2025 in place and continues to work with partners to encourage local recruitment into health and care roles. New models of service delivery are being developed to relieve pressure on GPs and meet local needs in a community setting.

52. It was also recommended that succession planning, including timely recruitment and handover arrangements, are in place for any anticipated senior manager changes. In October 2022, a Recruitment and Retention Working Group was established. The group has compiled a list of senior roles and roles that may be hard to fill which has been discussed at Executive Management Team. This will be reviewed regularly to ensure that risks are mitigated with succession planning and early recruitment opportunities.

53. The Chief Officer has announced her retirement which is expected in November 2023. This will be a significant loss for the Board and the working group should support the partner bodies in ensuring that appropriate arrangements are in place to appoint her successor.

Climate change arrangements remain the responsibility of the Board's partner bodies

54. The Scottish Parliament has set a legally binding target of becoming net zero by 2045 and has interim targets including a 75% reduction in greenhouse gas emissions by 2030. The public sector in Scotland has a key role to play in ensuring these targets are met and in adapting to the impacts of climate change.

55. The Auditor General and Accounts Commission are developing a programme of work on climate change. This involves a blend of climate change-specific outputs that focus on key issues and challenges as well as moving towards integrating climate change considerations into all aspects of audit work.

56. The Board as a public body listed in the Climate Change (Duties of Public Bodies; Reporting Requirements) (Scotland) Order 2015, are required to report annually on compliance with climate change duties. The annual report by the Board highlights that functions of climate change have not been delegated to the Board and remain the responsibility of its partner statutory bodies, Angus Council and NHS Tayside. The partner bodies climate change arrangements are detailed in the 2022/23 Annual Audit Reports of the respective bodies.

4. Use of resources to improve outcomes

Public sector bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities.

Conclusion

Appropriate arrangements are in place to secure Best Value.

The Board's performance remains above the Scottish average in most areas, but data is not available for all indicators.

Performance reporting was of a good standard

57. The Management Commentary in the annual accounts should provide information on a body, its main objectives and the principal risks faced. It should provide a fair, balanced and understandable analysis of a body's performance as well as helping stakeholders understand the financial statements.

58. Year-end data was not available for all indicators for inclusion in the annual accounts. Where this is the case full year data to the end of December 2022 was used in the management commentary. Financial performance was also covered, with clear commentary on the financial outturn and the impact that Covid-19 costs and funding had on the 2022/23 outturn and reserves.

59. The Board monitors its performance indicators through six-monthly performance reports. Areas that are below target or declining are scrutinised to understand the reasons for this and to ensure that appropriate improvement action is being taken.

60. The Board's website has a 'How we performed' section which summarises the relationship between the Angus strategic priorities and performance areas, the national wellbeing outcomes and the national core indicators. For each priority it shows key measures, the improvement or decline in those measures and the action being taken. It also has local examples of the impact on individual service users. The website section is not exhaustive, but it is an accessible way of relating performance data to what that means in practice. The most recent performance information on the website is for 2021/22.

The Board has appropriate arrangements in place for securing Best Value

61. Integration Joint Boards have a statutory duty to have arrangements to secure Best Value. To achieve this, boards should have effective processes for scrutinising performance, monitoring progress towards their strategic objectives and holding partners to account.

62. The Board has a strategic planning framework, including its Strategic Commissioning Plan, Strategic Financial Plan, workforce plan and performance reporting, to support the achievement of its Best Value duties. The annual performance report is the Board's way of demonstrating that it is seeking to secure best value from the resources available as part of its overall strategy as captured in both the Strategic Commissioning and Strategic Financial Plans. Management also complete an annual self-assessment checklist to evidence how they meet Best Value duties.

63. We have concluded that the Board has adequate arrangements in place to demonstrate how it meets Best Value duties.

The Board's performance remains above the Scottish average in most areas but data is not available for all indicators

64. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the Board to produce an annual performance report covering areas such as assessing performance in relation to national health and wellbeing outcomes, financial performance and best value, reporting on localities, and the inspection of services. This report must be published within four months of the financial year end.

65. In 2022/23, a condensed version of Board's Annual Performance Report was produced in June 2023 with the final version published in August 2023.

66. The National Integration indicators 2022/23 show that the Board's performance is higher than the Scottish rate in most areas including: the emergency bed day rate; proportion of last 6 months of life spent at home or in a community setting; and the number of days people aged 75+ spend in hospital when they are ready to be discharged.

67. However, there are areas of declining performance including the emergency admission rate; readmission to hospital within 28 days; and proportion of care services graded 'good' (4) or better in Care Inspectorate inspections.

68. Many of the best performing indicators are measured bi-annually with the last data collection in 2021/22. There are also some indicators where data is only available for the calendar year 2022 rather than the full year 2022/23. This makes it more difficult to make direct comparisons with previous performance.

69. Overall, the Board has effective arrangements for managing performance and whether targets are being met.

Appendix 1. Action plan 2022/23

2022/23 recommendations

| Issue/risk | Recommendation | Agreed management action/timing |
|---|---|--|
| <p>1. Financial sustainability</p> <p>The Board is required to make efficiency savings to maintain financial balance and ensure long term sustainability. The current Strategic Commissioning Plan cannot be delivered based on forecast available resources. Therefore, it will be necessary for the Board to revisit the content of the Strategic Delivery Plan and the Strategic Financial Plan.</p> <p><i>Risk – The Board’s operating model is not financially sustainable.</i></p> | <p>The Board must continue to review service delivery models to support the identification and achievement of recurring savings to ensure financial sustainability.</p> <p>Paragraph 44</p> | <p>The IJB will continue to progress approved plans and within that there is a continued commitment to work towards the generation of proposals (under the auspices of the Strategic Delivery Plan) to support the affordability of the overall Strategic Commissioning Plan (SCP).</p> <p>However, later in this financial year the IJB may need to return to the option of considering the need to undertake a more fundamental review of the IJB’s SCP.</p> <p>Chief Officer / Chief Finance Officer</p> <p>December 2023</p> |

Follow-up of prior year recommendations

| Issue/risk | Recommendation | Agreed management action/timing |
|--|--|---|
| <p>b/f 1. Financial sustainability</p> <p>Despite the level of reserves held at 31 March 2022, the Board is forecasting a</p> | <p>The Board must continue to review service delivery models to support the identification and delivery of</p> | <p>In Progress</p> <p>See recommendation 1</p> |

| Issue/risk | Recommendation | Agreed management action/timing |
|---|---|---|
| <p>recurring funding shortfall in its Strategic Financial Plan.</p> <p>The Board is making good progress in reviewing service delivery models and shifting the balance of care, but more needs to be done to remain financially sustainable.</p> <p><i>Risk – The Board’s operating model is not financially sustainable.</i></p> | <p>recurring savings to ensure financial sustainability.</p> | |
| <p>b/f 2. Workforce and succession planning</p> <p>Recent vacancies in some senior roles have taken considerable time to fill. Staff changes at senior manager level are expected in the near future: succession planning is essential to ensure continuity and to avoid the loss of knowledge and experience.</p> <p><i>Risk – The Board loses key senior management expertise.</i></p> | <p>The Board should ensure that succession planning, including timely recruitment and handover arrangements, are in place for the anticipated senior manager changes.</p> | <p>Complete</p> <p>A Recruitment and Retention Working Group was established in October 2022. The group has established a list of senior roles and roles that may be hard to fill which have been discussed at Executive Management Team. This will be reviewed regularly to ensure that risks are mitigated with succession planning and early recruitment opportunities.</p> |

Angus Integration Joint Board

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