



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 AUGUST 2023

2022/23 ANGUS INTEGRATION JOINT BOARD – ASSURANCES RECEIVED FROM PARTNERS

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

In compiling the Integration Joint Board (IJB) Annual Governance statement, reference was made to receipt of assurance from NHS Tayside, Angus Council, Dundee IJB and Perth & Kinross IJB regarding their governance arrangements, noting that Angus IJB is reliant on these organisations to deliver the IJB's overall aims and objectives. This report provides an update on those assurances.

1. RECOMMENDATIONS

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

- (i) Notes the position re confirmation of receipt of assurance from Angus Council;
- (ii) Notes the content of NHS Tayside's Governance Statement and that it provides the required assurance to Angus IJB regarding arrangements in place within NHS Tayside;
- (iii) Notes the content of Perth & Kinross IJB Governance Statement and that it provides the required assurance to Angus IJB regarding arrangements in place within Perth & Kinross IJB;
- (iv) Notes the content of Dundee IJB Governance Statement and that it provides the required assurance to Angus IJB regarding arrangements in place within Dundee IJB; and
- (v) Notes that the status of assurances received above are 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 2022/23 Governance Statement at its June 2023 meeting (report 49/23).

Report 49/23 noted that Angus IJB had to provide assurances to Angus Council, NHS Tayside and neighbouring IJBs (Dundee IJB and Perth & Kinross IJB with respect to services hosted on their behalf) regarding governance arrangements in place within Angus IJB. This was duly completed in July 2023.

Report 47/22 also noted the reliance Angus IJB places on the governance arrangements within NHS Tayside, Angus Council, Dundee IJB and Perth & Kinross IJB and that assurance would be required from all these organisations regarding internal controls and their adequacy and effectiveness prior to the August 2023 IJB Audit Committee. Assurances requested from Dundee and Perth & Kinross IJBs are 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 are due to meet on 22 August 2023. They anticipate approving for issue the draft letter attached at appendix 1. This letter is intended to

confirm the status of Angus Council governance arrangements for 2022/23 and the reliance Angus IJB can place on these. The letter, from the Convenor of the Committee confirms “that adequate and effective governance arrangements were in place throughout Angus Council during the year 2022/23 in relation to the support services provided to Angus IJB.”

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

3.2 NHS Tayside

It has been agreed with NHS Tayside that they would share their 2022/23 Governance Statement with Angus IJB as the vehicle for providing assurance to Angus IJB. NHS Tayside’s Governance Statement was considered within Annual Accounts submitted to an NHS Tayside meeting on 29th June 2023. 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, ...; the governance framework and 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, 2023.”

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: -

Integration Schemes – The Governance Statement noted the progress made with updating Integration Schemes during 2022/23...

“The Integration Schemes for each of the three HSCPs were approved by Scottish Ministers in October 2015. The Act also states that Integration Schemes are subject to review every five years from the date of approval by Scottish Ministers. This review requires consultation with prescribed individuals and with the public. A light touch review was undertaken of all Tayside schemes in September 2020. During 2021/22 work on delivering the revisions was taken forward by a Tayside-wide project group comprising representatives from NHS Tayside, Angus Council, Dundee City Council and Perth and Kinross Council, as well as IJBs. Following completion of this work, public consultation was undertaken on the Integration Schemes during March, April and May 2022. The revised schemes were approved by Tayside Board on 30 June, 2022, and received Ministerial approval in November 2022.”

There were no significant issues reported for any of the Tayside IJB’s in the NHS Tayside Annual Governance Statement.

3.3 Perth & Kinross IJB

It has been agreed with Perth & Kinross IJB that they would share their 2022/23 Governance Statement with Angus IJB as the vehicle for providing assurance to Angus IJB. Perth & Kinross IJB’s Governance Statement was considered at a meeting on 26 June 2023. The Annual Governance Statement concluded by noting: -

“Whilst recognising that improvements are required, ... we consider that the internal control environment operating during 2022/23 provides reasonable and objective assurance that any significant risks impacting on the achievement of our objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment.”

This consequently provides the required assurance to Angus IJB regarding arrangements in place within Perth & Kinross IJB.

3.4 Dundee IJB

It has been agreed with Dundee IJB that they would share their 2022/23 Governance Statement with Angus IJB as the vehicle for providing assurance to Angus IJB. Dundee IJB’s Governance Statement was considered at a meeting on 21 June 2023. The Annual

Governance Statement concluded by noting: -

“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.

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

3.5 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 2022/23 (Report No. DIJB40-2023)	https://www.dundee.gov.uk/reports/agendas/DIJB210623.pdf Item 14
Perth & Kinross	Internal Audit Annual Report 2022/23 (Report No. G/23/92)	https://perth-and-kinross.cmis.uk.com/perth-and-kinross/Meetings/tabid/70/ctl/ViewMeetingPublic/mid/397/Meeting/3591/Committee/113/Default.aspx Item 5.3

It is evident there are some commonalities in presentation between 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 the Internal Auditors work during the year.

4. PROPOSALS

The Audit Committee are requested to note the recommendations as detailed in Section 1 of the Report.

5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

REPORT AUTHOR: ALEXANDER BERRY, CHIEF FINANCE OFFICER
EMAIL DETAILS: Tay.AngushSCP@nhs.scot
DATE: August 2023

List of Appendices:

Appendix 1: Assurances Provided by Angus Council – Year to 31 March 2023

Appendix 1: Assurances Provided by Angus Council – Year to 31 March 2023

IJB/KT/2023GOVASR

DATE

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 2023

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 2022/2023. 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 2022/23 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 15 June 2023:

- Internal Audit Activity Report 2022/23

<https://www.angus.gov.uk/sites/default/files/2023-06/Report%20171%2023%20Internal%20Audit%20Activity%20Update.pdf>

- Draft Annual Governance Statement 2022/23

[Scrutiny and Audit 15 June 2023 - Report No 180 - Corporate Governance - Annual Review and Draft Annual Governance Statement for Year to 31 March 2023 - App 1 \(angus.gov.uk\)](#)

- Scrutiny & Audit Committee Annual Report for 2022/23

[Scrutiny and Audit 15 June 2023 - Report No 181 - Scrutiny and Audit Committee Self Assessment and Annual Report - App \(angus.gov.uk\)](#)

Yours sincerely

Councillor Craig Fotheringham
Convener, Angus Council Scrutiny & Audit Committee