



AGENDA ITEM NO 9

REPORT NO IJB 66 /23

ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 AUGUST 2023

INTERNAL AUDIT REPORT – WORKFORCE PLAN (AN04/23)

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update Audit Committee members on the final output of the Internal Audit report regarding the Workforce Plan.

1. RECOMMENDATIONS

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

- (i) Notes the findings of the output of the Internal Audit into the Workforce Plan; and
- (ii) Requests that the follow up actions as described in the “Management Responses” are monitored through the regular “Internal Audit- Follow Up” reports to the Audit Committee.

2. BACKGROUND

The 2022/23 Internal Audit plan, approved in June 2022, included a review of the IJB’s Workforce Plan. This reflected that the IJB continues to hold a strategic risk (SR08) regarding Workforce.

3. CURRENT POSITION

While preliminary outcomes from this audit were previously commented on in the June IJB Audit Committee, the final version of this report was signed off by managers and the IJB’s Internal Auditors in August 2023. The overall Audit Opinion of the level of assurance is of “Reasonable Assurance”. i.e. regarding system adequacy “There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.”

The IJB’s Internal Auditors have made 2 recommendations and this report includes respective “Management Responses”. One of the recommendations has already been addressed. Resolution of the remaining Action Points will, it is to be anticipated, improve overall assurance.

4. PROPOSALS

The Audit Committee are asked to note this report and to request that progress with the remaining follow up Action Point is reported to the Audit Committee.

5. FINANCIAL IMPLICATIONS

While there are no direct financial implications of this report, there are clearly financial implications related to the IJB’s overall Workforce Risk. The IJB’s Workforce Plan and this audit of that plan will both assist the IJB to contain any financial implications associated with the workforce risk.

6. RISK

Workforce 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 – AN04/23 Commissioned Services

Distributed to	Purpose	By Whom / When
Angus Council Audit Leads	For information	Chief Finance Officer
Angus HSCP Executive Management Team	For consideration.	Chief Finance Officer – Sept. 2023
Angus HSCP Workforce Steering Group	For consideration and action.	Head of Service (Workforce) – Nov. 2023

8. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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List of Appendices:

Appendix 1 – Internal Audit report AN04/23 Workforce Plan