



AGENDA ITEM NO 5

REPORT NO IJB 21/24

ANGUS INTEGRATION JOINT BOARD AUDIT COMMITTEE

24 APRIL 2024

INTERNAL AUDIT REPORTS - FOLLOW UP ACTIONS AND GOVERNANCE ACTIONS PLAN

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. It was also agreed at the Audit Committee on 13 December 2023 that the Governance Action Plan be merged into this report. This report now also provides an update regarding the IJBs Governance Actions Plan.

1. RECOMMENDATIONS

It is recommended that the IJB Audit Committee notes the report and the progress made to date in terms of delivering the planned responses.

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".

2.2 Since the inception of the IJB, the IJB has sought to address a series of governance issues. These are flagged up through a variety of sources including Annual Internal Audit Reports, Annual External Audit Reports, the IJB's own Governance Statement and the 2018/19 Ministerial Strategic Groups' (MSG) Review of Integration. At times issues can overlap or evolve over time. As described in the IJB's Annual Governance Statement for 2022/23, it is acknowledged that a number of unresolved issues have been outstanding for some time.

The Governance Actions Plan is shared at the IJB Audit Committee so progress can therefore be monitored. A summary of governance issues is also documented in regular finance reports to the IJB.

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updates are provided by Lead Officers, collated in the period prior to an IJB Audit Committee Meeting and could be out of date by the day of the IJB Audit Committee Meeting.

3. CURRENT POSITION

3.1 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.

Not Yet Started (No Colour)	Actions not yet started.
Complete (Highlighted Blue)	Action complete.
On track (Highlighted Green)	Action is progressing and on track to be completed.
In Progress with minor issues (Highlighted Amber)	Overdue actions.
Not on track with major issues (Highlighted Red)	Overdue actions.
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.

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, the updates from the previous Audit Committee are included in Appendix 1 and 2 for completeness. The IJB now collates updates of progress with outstanding actions between IJB Audit Committee Meetings.

INTERNAL AUDIT FOLLOW UP ACTIONS

3.2 Actions re report AN05/20 (Risk Management)

This action is nearing completion and final confirmation of this will be made available at the June 2024 Audit Committee. An update will also be shared with Internal Audit in May 2024.

3.3 Actions re report AN06/20 (Data Quality)

Only one action (implementation of the Home Care Contract Monitoring System) now remains outstanding and this is progressing.

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

As noted previously, only a series of headline actions are captured in this update. The delivery of the action plan is progressing with only five categories of action remaining to be completed with all but one of these being anticipated to be completed by June 2024. A separate report to the Audit Committee provides an update on the progress with this audit.

3.5 Actions re AN03/21 2020/21 Annual Internal Report

Only one action regarding strategic risks remains outstanding. This is progressing well with Chair's assurance reports now being submitted to the IJB in relation to Audit Committee, Strategic Planning Group and the Clinical Care and Professional Governance Committee.

3.6 Actions re AN46/22 2021/22 Annual Internal Report

A further two of these actions have now been completed. Progress is being made with the remaining actions.

3.7 Actions re report AN06/22 (Commissioned Services)

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

3.8 Actions re report AN05/22 (Sustainability of Primary Care Services)

This is a joint report with NHS Tayside, Angus IJB and P&K IJB. The recommendations from this report are being monitored through the NHS Audit Follow up system, which requires updates to be taken to the NHST Audit and Risk Committee. To avoid duplication the position reported to that Committee will be brought to the Angus IJB Audit Committee. Therefore, the recommendations from this report have not been added to the follow up actions detailed in Appendix 1.

The latest update was taken to the NHST Audit and Risk Committee on Thursday 14th March 2024. Papers can be accessed [here](#) with the update given at Agenda Item number 7.7, page 5.

Angus IJB also provides a regular update to NHS Tayside Care Governance Committee regarding Primary Care risks. The latest updates are available in section 7.2, accessible [here](#).

3.9 Actions re AN03/24 2022/23 Annual Internal Audit Report

A number of actions have been identified in this report. A further action has been completed, with the remaining actions either progressing or on track for completion. No new update was provided for one of these actions, as noted on Appendix 1.

3.10 Actions re report AN05/23 (Financial Management)

A number of actions were identified in this report. The last remaining action has now been completed.

3.11 Actions re AN04/23 Workforce Plan

No new update was provided for this action, as noted on Appendix 1.

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

3.13 The IJB continues to have a back-log 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 previously there hasn’t been the 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 and progress continues to be made with resolving Internal Audit recommendations.

GOVERNANCE ACTIONS PLAN

3.14 Re item 1, this action is nearing completion and final confirmation of this will be made available at June 2024 Audit Committee. An update will also be shared with Internal Audit in May 2024.

3.15 Items 2 and 3 remain outstanding. Although these have been progressed they still need to be concluded to improve the IJB’s overall governance arrangements. As has been noted before, issues regarding Large Hospital Set Aside in this report pre-date COVID-19, are particularly complex and cannot be solved by the IJB in isolation. Issues regarding Mental Health have been separately reported to the IJB.

While this means governance improvement has not progressed as anticipated, the IJB continues to do all it can to ensure that existing governance frameworks have been sustained.

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

4. PROPOSALS

The IJB Audit Committee are asked to note the report and the progress made to date in terms of delivering the planned response.

5. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required.

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Appendix 1: Angus IJB Internal Audit reports – Follow Up Actions
Appendix 2: Angus IJB Governance Actions Plan

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	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
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.	Chief Officer / Partnership Finance Manager (JM)	Originally Dec. 2020; Revised to Dec.2022	In Progress with minor issues	In Progress with minor issues	Reduced ability to share position with other IJBs	New improved financial governance arrangements have been established between the Lead Partners through the introduction of electronic reporting which is updated regularly and is accessible to each Lead Partner, providing the latest information on financial reporting, financial planning and financial risk against Lead Partner Services. Going forward this information will be shared at the regional Lead Partner Arrangement Meetings.
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	In Progress with minor issues	In Progress with minor issues	Weakened information governance	Paper taken to Third Party meeting on 19th March 2024 to re-affirm position regarding electronic invoicing. Further work to be undertaken. Discussion with suppliers who offer finance systems which link with providers' systems to enable electronic payments; as well as exploring internal solutions eg P2P. Update to be taken to next Third party meeting on 14th May 2024.
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.	On track	On track	Weakened governance	Detailed improvement plan remains in place and is being worked to. Latest progress update reported to Charging Officer Group on 25 March. Internal Audit follow up work has not identified any new or additional actions beyond those already in the improvement plan.
AN05/21	3	Progression of the agreed Improvement Plan		Originally March 2022; Revised to Dec.2022; Revised to October 2023.		In Progress with minor issues	In Progress with minor issues	Weakened governance	Only 5 categories of action remain to be complete now and all but one of those is due to be completed by June 2024 at the latest. One action in relation to the Eclipse system deployment will take longer.	

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

Appendix 1 (continued)

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
AN03/21 Annual Internal Audit Report 2020/21	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	Originally Dec 2021; revised to Dec 2022.	In Progress with minor issues	In Progress with minor issues	Weakened Governance	Chair's Assurance Reports are submitted to every IJB in relation to Audit Committee, Strategic Planning Group and the Clinical Care and Professional Governance Committee. This reflects groups overseeing Risk Management. Mapping exercise required to ensure assurance plan is reflective of all role of remit of 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	In Progress with minor issues	Complete	Weakened Governance	AHSCP CCPG agreed a new risk reporting process in May 2023. The purpose of this was ensure that effective risk management is integrated in the way AHSCP leads, directs, manages and operates. Strategic Risks are reported to CCPG twice a year using the Risk Assurance Report and will be subject to a 'deep dive'. Where possible this coincides with reporting to IJB to ensure consistency and avoid duplication. We have completed the first cycle, each Strategic risk been presented to CCPG with an accompanying risk assurance report. Engagement with risk management processes has improved and progress against mitigating actions has resulted in a number of risks being archived. The risk template encompasses the FTF Committee assurance principles/questions.

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

Appendix 1 (continued)

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
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. The first work stream regarding Business Continuity Planning is described in an integrated business continuity planning framework that has been developed and is being rolled out across all IJB service areas by December 2022.	CCPG Co-ordinator	Mar-23	In Progress with minor issues	Complete	N/A	Resilience Planning Working Group established in place of sub groups to progress the Resilience Planning Group workplan - the workplan will address the requirements of the Civil Contingencies Act.
	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 HSCTP Civil Contingencies Steering Group.	CCPG Co-ordinator	Mar-23	In Progress with minor issues	In Progress with minor issues	N/A	AHSCTP Resilience Framework currently being developed with input from partner agencies. First draft circulated for comment completion anticipated May 2024.
ANG46/22	6b	The information Governance Strategy 2019/22 will now require to be reviewed, taking account any impact of Covid19.	Moderate	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	In Progress with minor issues	In Progress with minor issues	N/A	The majority of the actions in the previous Information Governance Strategy have now been completed. A new Information Governance Model was proposed and agreed at LMT on 12 December 2023. Formal negotiations have taken place with Angus Council and NHS and further meetings have been arranged with Angus Council to work up the new model. The arrangements with NHS have been confirmed.
AN06/22 Commissioned Services	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.	Significant	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	In Progress with minor issues	In Progress with minor issues	N/A	A review of provider BCPs is now complete. Feedback has been provided to some providers with areas for improvement. Work is underway to design a standardised BCP template for Care at Home providers, the first draft is complete. There are a few providers who have requested assistance to complete a BCP, this is currently being provided with a view to closing this action once this has been completed. Procurement will ensure that BCPs are requested annually from providers going forward.
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	In Progress with minor issues	In Progress with minor issues	N/A	The Care Home and Care at Home BCPs are now complete and with the Service Leader for sign off. This action will be closed once the BCPs are signed off.

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

Appendix 1 (continued)

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
AN06/22	3	<p>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.</p> <p>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.</p> <p>Data available should be monitored and reported regularly to provide clear information on how controls are performing.</p>	Significant	<p>The IJB will develop KPIs from available workforce information to demonstrate commissioned service recruitment status as an indicator of sustainability.</p> <p>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).</p>	HoS	Mar-23	In Progress with minor issues	In Progress with minor issues	N/A	Lead Officer is now in post, part of this role will be to work with providers to improve the quality of workforce information being received from commissioned providers and to develop KPIs.
AN06/22	4	<p>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.</p> <p>The overall contribution of these groups should be recorded as controls as part of the next update to the risk.</p>	Moderate	<p>The IJB will review the role of all groups linked to Commissioned Services and document the outcomes.</p> <p>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.</p>	HoS	Mar-23	In Progress with minor issues	In Progress with minor issues	N/A	All groups Terms of Reference have now been reviewed. There are two groups which are required to update their Terms of Reference documents before this action can be signed off - Complex Needs Resource Allocation Panel and SDS Spend Panel. An update to the ToR will take place at the next meetings of these groups.
AN03/24 Annual Internal Audit Report 2022/23	1a / b	<p>The creation of a new strategic risk on implementation of the new SCP is recommended.</p> <p>As part of the exercise it is recommended that consideration is given to the impact of future implementation of a National Care Service on the ability of the IJB to deliver its strategic objectives.</p> <p>It is recommended that consideration should be given to how IJB members could be involved in the development and agreement of the organisation's risk profile.</p>	Significant	<p>At the time of archiving the previous risk around the strategic plan, it was agreed that following approval of the new Strategic Plan that it would be discussed and considered again. The IJB's CCPG will therefore consider the creation of a new strategic risk regarding the implementation of the new SCP at an upcoming meeting.</p>	Clinical Director, CCPG Co-ordinator	Oct-23	On track	In Progress with minor issues	Weakened Governance	Strategic Risk in relation to SDP being drafted.
	1c	<p>The IJB members will be invited to attend 2 Strategic Risk Review sessions per year along with risk owners and managers to discuss the strategic risks and be involved in the development and agreement of the risk profile.</p>		Clinical Director, CCPG Co-ordinator	Dec 2023 and June 2024	On track	On track	Weakened Governance	IJB Strategic Risk drop-in sessions planned - to take place during lunch time over a week period. Risks will be presented in a timetabled approach to allow members to join and interact with the Risk Owner/Manager - to commence week beginning 12 May 2024.	
AN03/24	2	<p>When developing the local measures, targets to be set should be realistic and achievable, reflecting the current environment and where possible reporting should be against a meaningful comparison e.g. national average. It is recommended that management consider a number of enhancements to the reporting format.</p> <p>Performance reporting at operational and governance level should overtly demonstrate implementation of the new SCP Delivery plan. It is recommended that management consider a number of enhancements to the performance reporting format.</p>	Moderate	<p>The Strategic Delivery Group and Performance Steering Group will develop a new reporting template, including reflecting audit recommendations, to:-</p> <ol style="list-style-type: none"> 1. Monitor progress against the strategic delivery plan with named leads and timescales; 2. Describe improvement actions required and any associated risks; and 3. Detail relevant indicators and outcome of associated actions. <p>This reporting template will be approved by SPG.</p>	Chief Officer and Integrations Service Manager	Oct-23	On track	In Progress with minor issues	Weakened Planning	Performance Steering Group met on 25 March 2024. Discussions have taken place with service leads to discuss local indicators. Report to be presented to IJB for approval in April 2024.

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

Appendix 1 (continued)

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
AN03/24	4a	It is recommended that the reporting processes and formats to be established for the SDG and SPG should have a clear focus on the success of transformational projects (planned interventions) .	Significant	As per Action Point 2, progress will be monitored via Strategic Delivery Group and Strategic Planning Group and will be included in Chair's Assurance Report to the IJB as well as the strategic planning update as per the IJB workplan.	Chief Officer	Oct-23	In Progress with minor issues	In Progress with minor issues	Weakened Governance	No new update provided - At August 2023 Template being developed to be shared with SPG for comment. Strategic Delivery Group being established which will provide a forum for monitoring progress against plan. The performance steering group are reviewing outcomes and targets which will go to IJB for comment and approval. This information on progress will be included in chair assurance reports.
AN03/24	6a	To help with the implementation of the Risk Appetite, it is recommend that the IJB sets out clearly how: • risk appetite is taken into consideration as part of decision making; • risk appetite affects monitoring and escalation processes for individual risks and	Merits Attention	IJB members will be invited to attend 2 Strategic Risk Review sessions per year along with risk owners and managers to discuss the strategic risks and be involved in the development and agreement of the risk profile.	Clinical Director / CCPG Co-ordinator	Dec 2023 and Jun 2024	In Progress with minor issues	In Progress with minor issues	Weakened Risk Management	Risk Appetite and review of Strategic Risk Profile Session planned for June 2024.
	6b	• risk appetite is reflected in target risk scores and how the IJB will understand whether target is actually being achieved.		Guidance on the application of the Angus IJB risk appetite is being drafted and will be shared with the IJB's Audit Committee. The guidance will encompass issues such as the current score of the strategic risks being compared to the expressed appetite for the assigned category of risk; when the current score exceeds the risk appetite, additional mitigating actions, will be identified; and increased reporting of a risk being required until the risk is mitigated to within/below the risk appetite.	Clinical Director / CCPG Co-ordinator	Sep-23	In Progress with minor issues	In Progress with minor issues	Weakened Risk Management	Risk Appetite and review of Strategic Risk Profile Session planned for June 2024.
AN03/24	7	It is recommend that whenever the results of an external review are received, consideration should include an assessment of whether internal systems should have identified any issues and whether there are any wider assurance implications for other areas covered by the same quality systems. As a development, the Learning from Inspections' procedure should include: • Reference to the need for triangulating significant findings from external inspections with the results of internal control systems, especially where internal systems did not identify the same issues. • CCPG assurance reporting to the IJB should include reporting on the outcome of any external reviews and inspections, providing assurance on progress against improvement actions as well as closing the loop.	Merits Attention	Significant findings from external inspections will be triangulated with Quality Assurance Reports and the REFLECT Framework to ensure that local internal control systems are robust (e.g. The IJB will review the output of the Angus Council Adults With Incapacity Audit in this context). CCPG will submit a Chair's assurance report to IJB every second meeting, this will include the outcome of any external reviews and Inspections and provide assurance on progress against improvement actions.	Clinical Director / CCPG Co-ordinator	Oct-23	In Progress with minor issues	Complete	Weakened Governance	Process in place. CCPG assurance reporting to the IJB will include reporting on the outcome of any external reviews and inspections, providing assurance on progress against improvement actions as well as closing the loop.
Financial Management (AN05/23)	3	Whilst one of the controls noted against the Finance risk is to Maintain progress towards delivery of actions within Strategic Financial Plan, there is no overt link to savings / planned intervention and transformation work. It is recommended that the risk is reviewed and controls are updated to include any processes designed to ensure long term sustainability.	Moderate	Reflecting the new Strategic Commissioning Plan and associated Strategic Delivery Plan, the IJB will introduce a new "control" in risk reports reflecting the "progression of actions within the SDP intended to ensure the IJB can close out projected financial shortfall.	Chief Finance Officer	Oct-23	In Progress with minor issues	Complete	Weakened Financial and Strategic Management	From March 2024, a new control has been included. However, at March 2024, the SDP contains limited actions that allow this control to be functional.

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

Appendix 1 (continued)

IJB Audit Report	Rec. Ref.	Recommendation	Priority	Management Response / Action	Action by	Due Date	Dec-23	Apr-24	Impact of Delay	April 2024 - Status - Comment
Workforce Plan (AN04/23)	1	To support the monitoring of the Workforce Action plan, the development of KPIs and the use of data is recommended. This would provide data to monitor how effectively controls against the workforce risk are performing.	Significant	A core dataset for wider workforce planning purposes is now in place and has been used to inform the AHS CP Workforce Plan Annual Update 2023. This will be further developed to include KPIs and further qualitative as well as quantitative data.	HoS (EMcL)	Mar-24	In Progress with minor issues	In Progress with minor issues		No new update provided - At December 2023 - Care Homes/Care at Home dashboard is operational and monitoring staffing levels across providers to identify risk areas in relation to provider failure. The development of a Tayside minimum dataset has encountered a significant block as NHS Tayside are unwilling to host the dashboard due to information governance issues. The issue has been escalated locally and assistance has been requested from NES to try and resolve this issue. Next steps are to develop an internal Angus wide workforce data dashboard that will combine both of the above elements, plus identify additional local data required, following which KPI's will be developed.

Angus Integration Joint Board: Governance Actions Plan

Angus Integration Joint Board: Governance Actions Plan										Appendix 2			
Item	Source	Source Ref.	Comment / Recommendation	Source Priority	IJB Assessed Priority	Management Response / Action	Action by	Due Date	Status at Audit Committees			April 2024 Status - Comment	
									Dec-23	Apr-24	Impact of Delay		
1	2018/19 Annual Internal Audit Report, IJB's Governance Statement, and IA report AN06/17, AN05/18	1(g)	Hosted Services arrangement to include risk management , performance management and financial monitoring.	N/A	Significant	IJB intends to develop a consolidated information set regarding locally hosted services covering Finance, Performance and Risks.	Chief Finance Officer	Originally Dec. 2019; Revised to Aug. 2022	In Progress with minor issues	In Progress with minor issues	Weakened governance	New improved financial governance arrangements have been established between the Lead Partners through the induction of electronic reporting which is updated regularly and is accessible to each Lead Partner, providing the latest information on financial reporting, financial planning and financial risk against Lead Partner Services. Going forward this information will be shared at the regional Lead Partner Arrangement Meetings.	
2	2018/19 Ministerial Strategic Groups' (MSG) review of Integration	N/A	Partners to develop financial planning / reporting that reflects their role as a partner with the Health and Social Care Partnership.	N/A	Significant	Development of LHSA and Mental Health reporting. (LHSA as per item below.)	Chief Finance Officer	Originally March 21; Revised to Aug 2022.	Not on track with major issues	Not on track with major issues	Weakened financial planning	In Patient Mental Health financial accountability issues remain unresolved with operational accountability remaining with NHST. At February 2024, an in-year 2023/24 solution has been reached with all 3 IJBs and NHST. No long term solution yet agreed.	
3	2018/19 Ministerial Strategic Groups' (MSG) review of Integration	N/A	NHS Tayside to work with Integration Joint Boards to resolve the Large Hospital Set Aside agenda.	N/A	Significant	Development of LHSA accountabilites and reporting.	Chief Officer/Chief Finance Officer	Originally March 21; Revised to Aug 2022.	Not on track with major issues	Not on track with major issues	Weakened financial planning	Regular IJB-level activity reporting now in place via Finance reports. Data quality issues with long-term / multiple years trends. Further work required regionally to translate this into more meaningful accountabilities.	