



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 APRIL 2024

INTERNAL AUDIT REPORT – CHARGING FOR SERVICES PROCESS – FOLLOW UP (AN06/24)

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To update Audit Committee members on the output of the follow-up Internal Audit report regarding the Charging for Services Process.

1. RECOMMENDATION

It is recommended that the Integration Joint Board Audit Committee notes this report, acknowledges the progress being made and, thereafter, continues to monitor the actions that resulted from the original report AN05/21.

2. BACKGROUND

In June 2021, the IJB received the output of Internal Audit report AN05/21 regarding the Charging for Services Process. At the time, the IJB was still heavily oriented towards managing the COVID-19 situation and subsequently the recovery from COVID-19.

The scope of the original audit was to review, document, and map the procedures in place to manage the charging processes with the aim of limiting the level of bad debt, help service users manage payments more easily, and address potential inefficiencies highlighted by management. The more recent focus has been towards the third point – improving the systems around Charging for Services.

Due to the duration of the response to the 2021 Audit, it was agreed that as part of the 2023/24 Internal Audit programme the IJB's Internal Auditors would undertake a follow-up audit on this issue and the output of this is now attached at appendix 1.

3. CURRENT POSITION

The follow-up audit has now concluded and the main outcomes are noted as follows:-

- There is an improvement plan which has been agreed by the Charging Group and reflects the proposed actions of the AN05/21 Charging for Services Process review.
- Actions to address the issues highlighted in the original review have been implemented as part of the improvement plan.
- There is monitoring of, and reporting arrangements for, the Improvement Plan.

Report AN06/25 also notes “The Senior Planning Officer and the members of the Improvement Plan team have excelled in completing and progressing the actions of the audit which involved a significant amount of work.”

The report concludes that the Audit Committee can take “substantial assurance” that progress is being made with the requirement of the original audit, and consequently there are no new audit actions resulting from this plan.

The original actions – i.e. to complete the original improvement plan, remain current and are being continue to be managed by the Angus Charging Group.

4. PROPOSALS

The Audit Committee are asked to note this report, acknowledge the progress being made and to continue to monitor the actions that resulted from the original report AN05/21.

5. FINANCIAL IMPLICATIONS

Observations in the attached report are intended to improve the management of the risks associated with the charging for services process. While there are no new direct financial implications of this Internal Audit report, the output will influence the management of c£10m of income streams that the IJB continues to rely on to support the delivery of core services.

6. RISK

Risks were inherent prior to the original 2021 Internal Audit and the positive review of the responses to the original Action Points should improve risk management.

7. OTHER IMPLICATIONS – REPORT DISTRIBUTION

Reflecting previous discussions, assignment covering reports now set out the intended distribution of Internal Audit reports. This does not affect the Audit Committee feedback.

Internal Audit Report Distribution – AN06/24 Charging for Services – Follow Up

Distributed to	Purpose	By Whom
Angus Council	For information as required	Angus Council – Director of Finance
Angus HSCP Executive Management Team	For consideration and information	Chief Finance Officer
Angus Charging Group	For consideration and supporting the development of the improvement plan.	Chief Finance Officer

8. EQUALITY IMPACT ASSESSMENT

Due to the nature of this report an Equality Impact Assessment is not required.

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List of Appendices:

Appendix 1 – Internal Audit Report AN06/24 – Charging for Services Process – Follow Up