

Cùram Is Slàinte nan Eilean Siar

2022/23 Annual Audit Report – DRAFT



 AUDIT SCOTLAND

Prepared for Cùram Is Slàinte nan Eilean Siar (Western Isles Integration Joint Board)
and the Controller of Audit

October 2023

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Key messages

2022/23 annual accounts

- 1 Audit opinions on the annual accounts of the Cùram Is Slàinte nan Eilean Siar (the Western Isles Integration Joint Board or the IJB) are unmodified.
- 2 The unaudited annual accounts were provided within the agreed timescale and were of a good standard.

Financial management

- 3 For the financial year 2022/23 the IJB reported a deficit of £5.2 million. The deficit resulted from the timing of Scottish Government Covid-19 funding which the IJB received in 2021/22 (surplus of £ 8.7 million) but spend was undertaken in 2022/23.

Financial Sustainability

- 4 Medium and longer-term plans were updated in March 2023 to reflect latest financial pressures.
- 5 The financial plans project a budget gap of £5.6 million for the 3 years to 2025/26.

Vision, leadership and governance

- 6 The review of the Integration Scheme is ongoing but due to conclude soon.
- 7 Declining population and workforce challenges are impacting the IJB's current and future capacity to deliver services.

Use of resources to improve outcomes

- 8 Western Isles Integration Joint Board has effective arrangements for managing and reporting performance.
- 9 Western Isles IJB has not completed a Best Value self-assessment since 2019.

Introduction

1. This report summarises the findings from the 2022/23 annual audit of Cùram Is Slàinte nan Eilean Siar or Western Isles Integration Joint Board (the IJB). The scope of the audit was set out in an annual audit plan presented to the March 2023 meeting of the Audit, Risk and Governance Committee. This Annual Audit Report comprises:

- significant matters arising from an audit of Western Isles Integration Joint 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 IJB's arrangements for meeting its Best Value duties.

2. This report is addressed to Western Isles 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, Rachel Browne (Audit Director), have been appointed by the Accounts Commission as auditor of Western Isles Integration Joint 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. We would like to thank management and staff, particularly those in finance, 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 IJB 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 IJB 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](#), 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 IJB from its responsibility to address the issues we raise and to maintain adequate systems of control.

Auditor Independence

8. 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 2022/23 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.

9. We add value to the IJB 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

Audit opinions on the annual accounts of Western Isles IJB are unmodified.

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

Audit opinions on the annual accounts are unmodified

10. The board approved the annual accounts for Western Isles Integration Joint Board for the year ended 31 March 2023 on 11 October 2023. As reported in the independent auditor's report, in my opinion as the appointed auditor:

- the financial statements 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 financial statements and properly prepared in accordance with the applicable requirements.

Overall materiality was assessed as £1.9 million

11. 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.

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

Exhibit 1

Materiality values

Materiality level	Amount
Overall materiality	£1.9 million
Performance materiality	£1.4 million
Reporting threshold	£94 thousand

Source: Audit Scotland

13. The overall materiality threshold for the audit of the annual accounts of Western Isles IJB was set with reference to gross expenditure, which we judged as the figure most relevant to the users of the financial statements. Our assessment of the base percentage for materiality has not changed since we considered it during the planning phase.

14. Performance materiality is used by auditors when undertaking work on individual areas of the financial statements. 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, reflecting a history of no significant matters arising, audit recommendations, adjusted or unadjusted errors.

15. 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.

Significant findings and key audit matters

16. 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.

17. 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. We have no significant issues to report from the audit.

Our audit work responded to the risks of material misstatement we identified in the annual accounts

18. We have obtained audit assurances over the identified significant risks of material misstatement in the annual accounts. [Exhibit 2](#) 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 2

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"> • Agreement of balances and transactions to Western Isles financial reports / ledger / correspondence. • Auditor assurances will be obtained from the auditors of Comhairle nan Eilean Siar and NHS Western Isles over the completeness, accuracy and allocation of income and expenditure. • Review of significant adjustments at year-end. • Review of financial monitoring reports during the year. 	<p>We obtained assurances from the external auditors of Comhairle nan Eilean Siar and NHS Western Isles.</p> <p>No significant weaknesses in the systems of internal control have been identified that impact on the IJB.</p> <p>We reviewed adjustments at year end and financial monitoring reports.</p> <p>Conclusion No incidents of management override of controls were identified.</p>

Source: Audit Scotland

There were no identified misstatements in the audited annual accounts

19. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected. However, the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. Our audit identified no misstatements above our reporting threshold.

The unaudited annual accounts were received in line with the agreed audit timetable

20. The unaudited annual accounts were received in line with our agreed audit timetable on 27 June 2023. 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 process ran smoothly and concluded in line with the provisional timeline in the Annual Audit Plan.

There were no objections to the annual accounts

21. The Local Authority Accounts (Scotland) Regulations 2014 require local government bodies to publish a public notice on their 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. The IJB complied with this requirement and there were no objections to the 2022/23 annual accounts.

2. Financial management

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

Conclusion

For the financial year 2022/23 the IJB reported an overspend of £5.2 million. The deficit resulted from the timing of Scottish Government Covid-19 funding which the IJB received in 2021/22 (surplus of £8.7 million) but spend was undertaken in 2022/23.

Financial management and reporting arrangements are effective and allow members and officers to scrutinise the budget effectively

22. Senior management and the IJB members regularly receive and monitor information on the IJB's financial position. Finance updates were submitted to Integration Joint Board meetings throughout the year. These clearly stated the outturn to date, latest budget information and the projected year-end outturn position. These reports also made clear the impact of ongoing Covid-19 costs and the additional funding as it was being received. We have concluded that the IJB has good budget monitoring arrangements that support effective scrutiny.

The IJB returned a deficit on the provision of services of £5.2 million in 2022/23, largely due to the timing of Covid-19 funding received late in 2021/22 and subsequent spend in 2022/23

23. The IJB approved its 2022/23 initial budget in March 2022. The budget was set with projected expenditure of £71.6 million, core funding of £68.2 million, and a funding gap of £3.8 million. Plans to address the gap included savings of £1.3 million and a further £2.5 million release from the reserves.

24. [Exhibit 3](#) provides a summary of the financial position. Western Isles IJB returned a deficit of £5.2 million which reduced reserves to £11.5 million as at 31 March 2023. The majority of this deficit relates to the timing of Covid-19 funding received late in 2021/22 from the Scottish Government for use in 2022/23. In January 2023 the Scottish Government indicated that it would reclaim unspent IJB Covid-19 reserves for use elsewhere in the NHS. £1.3 million was reclaimed from the IJB by the Scottish Government via reduced NHS funding allocations, which were passed on to the IJB by NHS Western Isles. The IJB's remaining Covid-19 reserves were used to cover the gap created by the reduction in funding. Going forward, the expectation is that any Covid-19 expenditure is funded by IJB baseline budgets.

Exhibit 3 Financial Position

	Actual Outturn £m
Cost of Services	78.1
NHS Western Isles funding	47.7
Comhairle nan Eilean Siar funding	25.1
Deficit on Provision of Services	(5.2)
Reserves brought forward	16.7
Total Reserves as at 31 March 2023	11.5
Earmarked Reserves	8.4
Uncommitted General Fund Reserve	3.1

Source: Curam is Slainte nan Eilean Siar annual accounts

Budget monitoring arrangements were appropriate

25. Budget monitoring reports were submitted to Integration Joint Board meetings throughout the year. The outturn to date and projected year-end outturn position were clearly stated in these reports. The actual year-end outturn position was broadly in line with expectations.

26. Through attending committee meetings, we observed that senior management and members receive regular and accurate financial information on the IJB's financial position and have concluded that the IJB has appropriate budget monitoring arrangements.

Financial systems of internal control operated effectively

27. The IJB 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 are incurred by constituent bodies and processed in their accounting records. The IJB does not have its own financial systems and instead relies on the financial systems of its constituent bodies, NHS Western Isles and Comhairle nan Eilean Siar.

28. As part of our audit approach, we obtained assurances from the external auditors of NHS Western Isles and Comhairle nan Eilean Siar. The assurances confirmed that there were no significant weaknesses in the systems of internal control for either body.

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

29. The IJB 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 constituent bodies. The IJB has a Code of

Conduct for members and the Members' Registers of Interest are publicly available on the IJB's website. However it should be noted that this listing is currently out of date and needs to be updated to reflect the membership following the 2023 local authority elections. Management have been made aware of this and will ensure that the website is updated.

30. As part of our audit approach, we obtained assurances from the external auditors of NHS Western Isles and Comhairle nan Eilean Siar. The assurances confirmed that there were no significant weaknesses in the arrangements for the prevention and detection of fraud at either body.

3. Financial sustainability

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

Medium and longer-term plans were updated in March 2023 to reflect latest financial pressures.

The financial plans project a budget gap of £5.6 million for the 3 years to 2025/26.

We carried out audit work in response to the risk relating to financial sustainability identified in our 2022/23 Annual Audit Plan

31. [Exhibit 4](#) sets out the wider scope risk relating Financial Sustainability we identified in our 2022/23 audit. It summarises the audit procedures we performed during the year to obtain assurances over these risks and the conclusions from the work completed.

Exhibit 4

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>1. Financial sustainability</p> <p>Western Isles Integration Joint Board has prepared a draft three-year financial budget plan to 2025/26. The latest plan is forecasting a cumulative funding gap of £5.6m to 2025/26. The latest cost pressures have been applied in the financial plan but these will continue to present significant challenges to the IJB to deliver quality services.</p> <p>Risk: There is a risk that the IJB cannot deliver services over the medium term within budget.</p>	<p>Perform a review of the financial plan (including the revised medium term financial plan, when available), providing comment in our Annual Audit Report.</p> <p>Monitor the IJBs financial position as reported to the board and audit committee.</p> <p>Attendance and observations at the audit committee meetings.</p>	<p>We monitored financial reporting to the IJB during the year. We reviewed the new 3-year budget plan and 5-year financial strategy agreed by the Integration Joint Board in June 2023.</p> <p>Conclusion: Medium-term and longer-term financial plans, along with agreed saving measures, appear well developed and are regularly reviewed.</p>

Western Isles IJB agreed a 3-year financial plan in March 2023 but it is not clear how budgeted deficits can be fully met

32. 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.

33. The 3-year budget plan notes that the planned use of reserves has closed the 2023/24 budget gap, which was initially reported to be £1.6 million. The funding gap over the 3-year period is shown below in [Exhibit 5](#).

Exhibit 5

Funding gap until 2025/26

	2023/24 £000s	2024/45 £000s	2025/26 £000s
Gross funding gap	6,017	6,598	7,238
Identified savings	6,017	(2,575)	(1,649)
Net funding gap	0	4,023	5,589

Source: 2023/24 IJB budget June 2023

34. It is not clear how these gaps will be met once the IJB's general and earmarked reserves are fully utilised.

Recommendation 1

The IJB should consider how it meet the savings required to close the budget gap over the 3-year period to 2025/26

Goathill care complex has partially opened

35. The Goathill care complex partially opened in June 2023, with the care home element Seaforth House opening; Bremner Court, the housing with extra support element of the complex has not yet opened. During the course of our audit appointment we will continue to monitor progress of this significant project and the impact on the financial position of the IJB.

4. 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

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

Declining population and workforce challenges are impacting the IJB's current and future capacity to deliver services.

The review of the Integration Scheme is ongoing but due to conclude soon.

Governance arrangements remain appropriate and operate effectively

36. The IJB Board met five times during 2022/23 and the Audit Committee met six times in the same period. The meetings were held virtually. Our observations at committee meetings have found that these are conducted in a professional manner and there is a reasonable level of scrutiny and challenge by members.

37. We noted that the agenda papers for public IJB meetings are not published in advance of meetings; doing so is good practice in terms of transparency and public accountability. The IJB should make these papers available on its website in advance of meetings, when the papers are issued to IJB members. Agenda papers for previous meetings have now been added to the website, up to June 2023.

38. The IJB increased its voting membership by one additional member from each partner body to increase flexibility for the IJB in having quorate attendance at meetings. We noted that the June 2023 Integration Joint Board meeting had to be formally adjourned as the Board was not quorate for decision making. It was reconvened later the same morning after the committee clerk contacted all absent members to request their attendance to allow decisions to be formally taken. The IJB should work with the partner bodies to reinforce the importance of participation by all members. Coordination of committee meeting dates across the partner bodies may assist with this.

39. The Management Commentary in the annual accounts provided relevant and accurate information on the IJB, its main objectives and the principal risks faced around workforce challenges and increasing staff vacancies.

40. We consider that overall, the IJB's governance arrangements remain appropriate and support effective scrutiny, challenge and decision making.

Western Isles IJB has produced a new Strategic Framework setting out its ambition for health and care services but declining population and workforce challenges are impacting the IJB's current and future capacity to deliver services

41. In June 2023 the IJB approved a new Health and Social Care Strategic Framework covering the period 2023-2026. The framework outlines the current challenges in terms of the changing demographic of the Western Isles, which has the increased health and care requirements of an ageing population alongside the workforce challenges of a reducing working-age population, as well as the increased demands on services following the Covid-19 pandemic.

42. Alongside this strategic framework an Annual Plan will be developed each year starting with the 2023-24 financial year, aligned to the objectives of the Strategic Framework, and is expected to be based on the feedback and priorities of local communities. The Annual Plan is expected to be consistent with the Local Authority Plan and the NHS Annual Delivery Plan to support delivery of the IJB strategic objectives.

43. The working age population on the Western Isles has decreased by 7 per cent between 2005 and 2020 and the cumulative effect by 2028 is predicted to be a 12% reduction. This ongoing reduction in working age population combined with the increasing needs of an ageing population is having a significant impact on the IJB's current and future service delivery. Ensuring a sustainable population is a priority for the multi-agency Outer Hebrides Community Planning Partnership; the IJB should ensure that it is working with its partners to develop sustainable models of service delivery.

Revisions to the Integration Scheme are ongoing but due to conclude shortly

44. The IJB's Integration Scheme is the legal agreement between NHS Western Isles and Comhairle nan Eilean Siar that sets out how the partner bodies will work together to plan and deliver community health and social care services. Legislation requires that the Integration Scheme be reviewed and agreed by the council and the health board at least every five years. The agreed Integration Scheme is then submitted to the Scottish Government for approval.

The IJB's Scheme of Integration was approved in 2015; the full review due in 2020 was delayed by the Covid-19 pandemic. The IJB has carried out a 'light touch' review but needs to complete the full review of the Integration Scheme. This is due to be concluded by October 2023 and we understand that the revised Integration Scheme will be reported to the October 2023 Audit Committee meeting.

5. 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

Western Isles IJB has effective arrangements for managing and reporting performance.

Western Isles IJB has not completed a Best Value self-assessment since 2019

Western Isles IJB has effective arrangements for managing and reporting performance

45. The Public Bodies (Joint Working) (Scotland) Act 2014 requires the IJB 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. The Ministerial Strategic Group for Health and Community Care has agreed a core suite of integration indicators against which all IJBs should report in their annual performance reports.

46. The IJB has continued to monitor key performance throughout the year. The 2022/23 annual performance report was presented to the June 2023 Integration Joint Board meeting.

47. Underneath the nine National Health and Wellbeing Outcomes sit national integration indicators which all IJBs use to report their performance. Of the 18 currently reported national indicators, the Western Isles IJB performance is at or better than the Scottish national average in nine indicators.

48. For indicators 1 to 10 (no data for indicator 10), performance is at or better for all of the nine indicators in comparison to the Scottish national averages. However, these indicators cannot be directly compared with previous years' data because of changes in the design of the Experience Survey commissioned by the Scottish Government. Annual comparative data would help the IJB understand its own performance over time but currently they have no control over the commissioning of the survey. The Western Isles response rate to this survey was in line with the Scottish national average response (29%: 1,163 responses).

49. The Western Isles IJB performance was significantly better than the Scottish national average in the following measures, although it should be noted that the local trend in both these measures has reduced from prior years:

- **National Indicator 5** – The percentage of adults at home who agree that they had a say in how their help, care or support was provided.
- **National Indicator 6** – Total percentage of adults with positive experience of care at their GP practice

50. For indicators 11-20 (no data for indicator 20), performance is at or below for all nine indicators compared to the Scottish national averages. In comparison to the prior year data, the IJB improved in five indicators with three getting worse and one remaining the same. The IJB was significantly below the Scottish national average in the following measures:

- **National Indicator 12** – Rate of emergency admission rates for adults (per 100,000 of population).
- **National Indicator 19** – The number of days people spend in hospital when they are ready to be discharged (per 1,000 of population).

51. Overall, the IJB has effective arrangements in place for managing and reviewing performance.

Western Isles IJB has not completed a Best Value self-assessment since 2019

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

53. The IJB has not carried out a Best Value self-assessment since 2019. As reported in the 2020/21 Annual Audit Report the previous auditor recommended the resumption of the self-assessments, but this remains outstanding. A revised date for delivery is set out in our Action Plan at [Appendix 1](#).

Appendix 1. Action plan 2022/23

2022/23 recommendations

Issue/risk	Recommendation	Agreed action/timing	management
<p>1. Financial sustainability</p> <p>The IJB currently has a funding gap in its 3-year financial plan and existing reserves are unlikely to be able to be used to achieve a balanced position beyond 2023/24.</p> <p>Risk – the IJB is unable to deliver financially sustainable services.</p>	<p>The IJB should identify savings measures to address the budget gap over the 3-year period to 2025/26. The IJB should engage with its partners to identify financially sustainable service delivery options.</p>	<p>Management response</p> <p>There will be some slippage against the Goathill complex reserves which will be available for use in 24/25 above the budgeted release of reserves. The Strategic Plan will feed into and advise the financial sustainability agenda. However, with increased pay uplifts, increasing health needs both in Health and in Social Care and with no increased funding for either partner it is becoming increasingly difficult to sustain services as they are presently.</p>	<p>Responsible officer CFO and CO</p> <p>Revised date 31 March 2024</p>

Follow-up of prior year recommendations

Issue/risk	Recommendation	Agreed action/timing	management
<p>b/f 1. Scheme of Integration</p>	<p>The IJB should complete a full review of the Scheme of Integration.</p>	<p>In Progress</p> <p>A review of the Integration Scheme is ongoing and due to conclude in October 2023. The revised Integration Scheme will be reported to the October 2023 audit committee meeting.</p>	

Issue/risk	Recommendation	Agreed action/timing management
		Responsible officer Chief Officer Revised date 31 October 2023
b/f 2. Unidentified savings	In order to bridge the funding gap and achieve the required level of efficiency savings, the IJB should develop a transformational plan for the redesign of services. This should be developed alongside the medium-term financial plan and be consistent with the Health Board's Transformational Plan.	In Progress The IJB agreed its Health & Social Care Strategic Framework 2023-2026 in June 2023. Supporting plans including savings measures to bridge the funding gap are still to be developed. Superseded by 2022/23 recommendation 1
b/f 3. Strategic planning	A three-year strategic plan should be published to bring together the Board's financial plans, workforce plans, and service redesign priorities.	In Progress The IJB agreed its Health & Social Care Strategic Framework 2023-2026 in June 2023. Supporting plans are still to be developed. Management response Work is underway in developing the strategic plan and will need to tie into the health needs assessment and the ever-decreasing funds available for care. Responsible officer Chief Officer Revised date 31 March 2024
b/f 4. Transparency	Further progress is required to publish committee papers and minutes and to make key documents available on the IJB website	In progress Committee papers had been brought up to date on the website in response to this recommendation.

Issue/risk	Recommendation	Agreed action/timing management
		<p>However, the IJB members' registers of interests are not up to date. We also recommend publishing agenda papers for public IJB meetings in advance of the meeting, when papers are issued to IJB members.</p> <p>Revised Management response</p> <p>IJB Declaration of Interest – will be presented at the October IJB Board meeting.</p> <p>Historically there has been a challenge in getting all discussion papers in time to provide the 5 days required by the Standing orders. Propose changing the Standing Orders to 3 days publication in advance.</p> <p>Responsible officer Corporate Business Manager and Chief Officer</p> <p>Revised date November 2023</p>
<p>b/f 5. Risk Management</p>	<p>A refreshed Risk Management Strategy and Policy should be approved to ensure that the Board's arrangements effectively manage risks to achieving its objectives. This should include unifying the risk register and forming a strategic risk management group.</p>	<p>In progress</p> <p>A risk management strategy was approved by the IJB in December 2022. Further development of risk management arrangements has been underway during 2023.</p> <p>Revised Management response</p> <p>A strategic Risk Register for 2023 has been carried forward from IJB meeting June to October 2023</p> <p>Responsible officer Chief Officer</p>

Issue/risk	Recommendation	Agreed action/timing management
		Revised date 11 October 2023
b/f 6. Best Value self-assessment	An annual Best Value self-assessment should be undertaken and approved by the IJB Audit Committee.	<p>Outstanding</p> <p>No best value self-assessment has been undertaken since 2019.</p> <p>Revised Management response</p> <p>The Best Value Self-assessment process is underway and will be completed by the end of financial year 203/24</p> <p>Responsible officer</p> <p>Corporate Business Manager</p> <p>Revised date</p> <p>31 March 2024</p>

Cùram Is Slàinte nan Eilean Siar

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