



IJB Audit & Risk Committee 14.06.23
Agenda Item: 5.2.4
Purpose: For Discussion

Western Isles Integration Joint Board

Internal Audit Report

Management Action Follow-up – Part 2

May 2023



Western Isles Integration Joint Board

Internal Audit Report

Management Action Follow-up – Part 2

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Introduction and background

Introduction

As part of the 2022/23 internal audit programme we have completed two follow up exercises to provide the Audit Committee with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions.

Scope

In November 2022 and May 2023 we reviewed all open management actions and liaised with Western Isles Integration Joint Board staff to obtain an update on their implementation progress.

We have maintained the grading structure previously used by the Western Isles Council Internal Auditors.

Action for Audit Committee

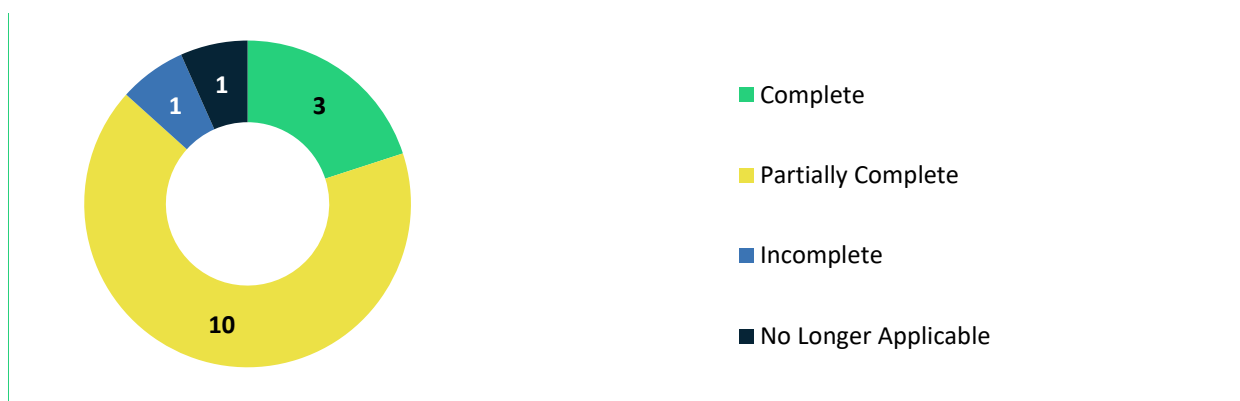
The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

Summary of progress

The table below shows the movement in the Western Isles Integration Joint Board's audit actions tracker in the period to May 2023:

	Number of Actions
Open actions brought forward	21
Actions added to tracker	-
Actions merged	6
Total actions to follow-up	15
Actions closed	3
No Longer Applicable	1
Open actions carried forward	11

Status of Actions as at May 2023



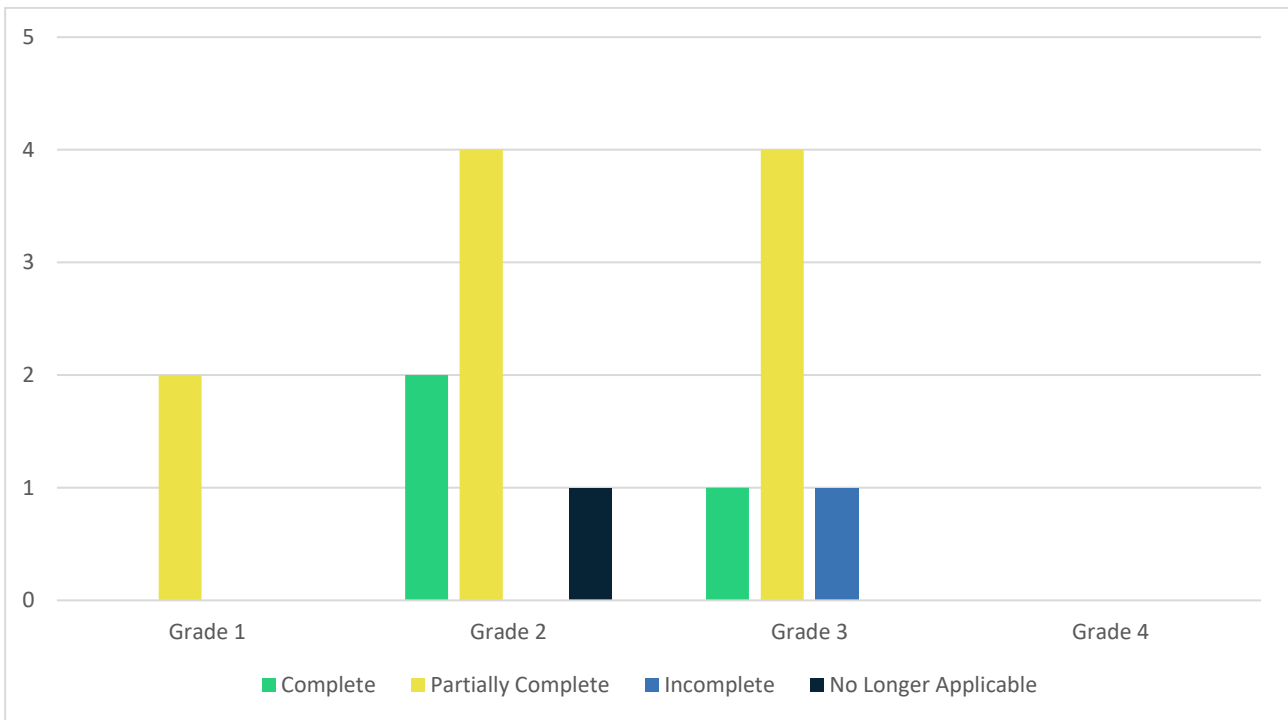
We have confirmed that three actions (20%) are complete, ten actions (66%) are partially complete, one (7%) is incomplete and one (7%) is no longer applicable.

Further detail on all outstanding actions is included at Appendix 2.

Management have made limited progress in implementing agreed audit actions. We recommend that particular attention is paid to those actions that are assessed as 'Critical'/Grade 1 and 'Contingent/Insurable Risk'/Grade 2 and those which are now aged.

A summary of the status of actions by report is shown at Appendix 1.

Status by Grading



Appendix 2 sets out the current status of actions classed as “partially complete” and “incomplete” based on updates provided by management.

Appendix 1: Action status by report

Report title	Complete	Partially complete	Incomplete	No Longer Applicable	Total
Risk Management	2	2		1	5
Financial Planning, Management and Savings		1			1
Business Continuity Planning and Disaster Recovery		2			2
2019/20 sub-total	2	5		1	8
Workforce Planning and Organisational Development		2			2
Consultation, Participation and Engagement			1		1
Scheme Review	1	3			4
2020/21 sub-total	1	5	1		7
Grand totals	3	10	1	1	15

Appendix 2: Summary of outstanding actions

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Management Update November 2022	Status
T1 - 2019/20 Risk Management	Risk management strategy and policy to be reviewed with updated version made available to staff.	Chief Officer	3	Apr 20	Sept 23	<p>A Risk Management Strategy and Policy has been written and presented to the IJB Audit Committee. The Strategic risks were reviewed in April 23 as timetabled and no changes were made to the scoring.</p> <p>A risk workshop was undertaken in May 23 to develop the risk appetite which will be incorporated into the risks moving forward.</p> <p>Risks are also being currently moved onto Datix.</p>	Partially Complete
T6 - 2019/20 Risk Management	The Chief Officer should consider the signed statements of assurance on receipt and consider any significant matters along with other regulatory reports and audit reports in order to inform the disclosures in the Corporate Governance Statement.	Chief Officer	2	Apr 20	Aug 23	The Chief Officer has met with the Chief Executives of both bodies and agreed that assurance statements will be provided to support the governance statement.	Partially Complete

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Management Update November 2022	Status
T7 - 2019/20 Financial Planning, Management and Savings	Strategic plan/refresh to be reviewed as required and current plan to be made available online.	Chief Officer	3	Dec 19	Sept 23	The new strategic framework has been developed and is at the point of being issued for consultation. This will include roadshows to increase community engagement given its importance. Upon completion of the new strategy the website will be updated.	Partially Complete
T10 - 2020/21 Workforce Planning and Organisational Development	<p>An Integrated Workforce Plan is implemented with progress on action points communicated regularly to the board.</p> <p>An updated workforce strategy along with closer joined up working will be required to consider and plan to mitigate the current and medium term staffing matters affecting both parent bodies in the provision of services to the IJB.</p>	Chief Officer	1	Review by April 21	Sept 23	<p>The Chief Officer has now been provided with the Workforce Plans from both parent organisations. The Chief Officer intends to write a paper for the Board on workforce.</p> <p>Leads from both organisations will attend the ICMT meetings to discuss workforce matters with this meeting feeding into the IJB Board.</p>	Partially Complete

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Management Update November 2022	Status
T11 - 2020/21 Workforce Planning and Organisational Development	Strategic documentation published on the website to be updated with the latest versions. Including Spending plans, annual accounts and annual reports and Publication scheme to be reviewed and updated.	Chief Officer	3	Apr 21	Sept 23	A new strategy is being worked on at the moment and will go out for consultation. Upon completion of the new strategy the website will be updated. Tim Langley, Head of Law and Governance at Western Isles Council is currently reviewing the Integration Scheme on behalf of the partners and IJB.	Partially Complete
T13 - 2021/22 Consultation, Participation and Engagement	The review of the Participation and Engagement Strategy takes cognisance of the updated guide on the National Standards for Community Engagement and associated review form. The outcomes of consultation and engagement exercises undertaken should be clearly communicated on the website along with a link to the relevant partner body website where relevant.	Chief Officer	3	Once the system moves out of emergency footing	Nov 23	The participation lead responsible for this area is currently on phased return to work following a period of absence, this will now allow for work to be undertaken on this area.	Incomplete
T15 - 2019/20 Business Continuity Planning and Disaster Recovery	Implementation of Business Continuity policy statement along with formal annual assurance being sought from partner organisations that Business Impact Assessments have been carried out and appropriate Business Continuity arrangements are in place.	Chief Officer	2	Apr 20	Sept 23	The Chief Officer has spoken with the Chief Executives of both partner organisations who have agreed to provide annual assurance on the arrangements in place.	Partially Complete

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Management Update November 2022	Status
T16 - 2019/20 Business Continuity Planning and Disaster Recovery	Formal annual assurance should be given by each partner organisation confirming whether the necessary IT systems and controls have been tested and are operating effectively and whether adequate budgetary provision has been made to enable this to take place.	Chief Officer	2	Jan 20	Sept 23	The Chief Officer has spoken with the Chief Executives of both partner organisations who have agreed to provide annual assurance on the arrangements in place.	Partially Complete
T18 - 2021/22 Scheme Review	Consideration is given to whether a full review of the integration scheme is still required as per the original requirements of the IJB.	Chief Officer	1	Once the system moves out of emergency footing	Sept 23	Tim Langley, Head of Law and Governance at Western Isles Council is currently reviewing the Integration Scheme on behalf of the partners and IJB. The main focus of the review has been on the arrangements in place for dispute resolution.	Partially Complete
T19 - 2021/22 Scheme Review	An update should be provided to the IJB and Scottish Government regarding the status of the scheme review with any future amendments approved, as necessary.	Chief Officer	2	Once the system moves out of emergency footing	Sept 23	Tim Langley, Head of Law and Governance at Western Isles Council is currently reviewing the Integration Scheme on behalf of the partners and IJB. The main focus of the review has been on the arrangements in place for dispute resolution.	Partially Complete
T20 - 2021/22 Scheme Review	Where any amendments are made to the current scheme, any successor scheme should be placed on the website	Chief Officer	3	Once the system moves out of emergency footing	Sept 23	Following the review the document will be placed on the website.	Partially Complete

Appendix 3: Risk Categorisations

Grade	Description
<p>Grade 1</p>	<p>Critical – High Likelihood, High Impact (HH)</p> <p>The weakness is almost bound to happen or is already happening (likelihood) and could have a significant impact on the Comhairle’s services, reputation, control, financial position, statutory, regulatory or constitutional compliance if not contained.</p>
<p>Grade 2</p>	<p>Contingent/Insurable Risk – Low Likelihood, High Impact (LH)</p> <p>The weakness is unlikely to happen but would have a significant impact on the Comhairle’s services, reputation, control, financial position, statutory, regulatory or constitutional compliance if it did occur.</p>
<p>Grade 3</p>	<p>Housekeeping – High Likelihood, Low Impact (HL)</p> <p>The weakness is almost bound to happen or is already happening but is unlikely to have a material impact on the Comhairle’s services, reputation, control, financial position, statutory, regulatory or constitutional compliance, and can be contained.</p>
<p>Grade 4</p>	<p>Value for Money – High Likelihood, Value for money impact (HV)</p> <p>The weakness is almost bound to happen or is already happening but if contained would have a positive impact on economy, efficiency and effectiveness in the use of resources.</p>

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