

INTEGRATION JOINT BOARD AUDIT COMMITTEE

EXTERNAL AUDIT RECOMMENDATION TRACKER AUDIT SCOTLAND

Report noted as at January 2023

Management Responses

Audit Scotland ~ Summary of outstanding actions

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T1-21/22 Rec 1: 2021/22 Scheme of Integration	<p>The IJB's Scheme of Integration was approved in 2015 and was scheduled to be reviewed every five years. This has been delayed due to the Covid pandemic and a 'light touch' review was instead undertaken. The Scottish Government has written to IJB's advising that a full review of the Scheme of Integration should be undertaken at pace notwithstanding the NCS consultation.</p> <p>Risk – the current Scheme of Integration may no longer accurately reflect services to be delivered by the IJB and key governance arrangements of the scheme.</p> <p>The IJB should complete a full review of the Scheme of Integration</p>	Chief Officer	Dec 2022	Mar 23	A review of the Scheme of Integration is due to be carried out in December 2022 and presented to the IJB Board early in 2023.	Partially Completed

Management Update noted as at January 2023

January 2023 ~

UPDATE Nick Fayers is liaising with Tim Langley to ascertain the suggested amendments to the Scheme and the process for consultation.

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T2-19/20 Rec 2: 2019/20 Risk Management	Risk register to be reviewed to include absence of key staff and other similar scenarios as well as updating responsible officers where appropriate	Chief Officer	Dec 19	31 March 23	The Chief Officer is due to present the Strategic Plan to the IJB Board in December 2022. The Mental Health redesign has recommenced after a break during covid and the Goathill complex with extra care housing is due to go live in early 2023. These will be the main areas of redesign for 23/24.	In progress

Management Update noted as at January 2023

January 2023 ~ The recommendation at that time, 2019/20, related to the vacancy of a Chief Officer, which was also noted as an internal audit recommendation at that time. The void was replaced with a Parent Body Chief Executive, who was noted as an Advisor to the IJB, and sat out with the Integration Scheme and the Act. However the IJB required a co-ordinator to support the direction of the Board until Nick Fayers was appointed in January 2020

PROPOSAL: Request the Committee to note the action has been classed as Complete by Audit Scotland and suggest the action is now removed.

T3-20/21 Rec 3: 2020/21 Medium Term Financial Planning	The IJB should prepare a revised medium-term financial plan to consider the financial impact of the COVID-19 global pandemic	Chief Financial Officer	July 2022	31 March 23	A medium financial plan was produced for 22/23 budget and revised in July 2022 to take on Board increase funding from Scottish Government and agreed reserves. The 3-year plan will be updated for budget setting 2023/24 and presented to the Board	Complete
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Management Update noted as at January 2023

COMPLETE – ACTION ~ Request the Committee to remove this recommendation.

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T4-20/21 Rec 4: 2020/21 Strategic Planning	A three-year strategic plan should be published to bring together the Board's financial plans, workforce plans, and service redesign priorities.	Chief Officer	Dec 19	31 March 2023	SBAR on the Strategic Plan was taken to the IJB in June 2022 with a date for the strategic plan to be published in December 2022. However, an IJB meeting was cancelled due to the late auditing of the annual accounts – this meeting was due to be used to go through the draft strategic plan.	In progress

Management Update noted as at January 2023

January 2023 –

UPDATE The recommendation is linked to a number of other recommendations. The Strategic Plan is due for delivery by March 2023.

Outcome noted in Rec 4 & Rec 6 ~ Strategic Plan

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T5-20/21 Rec 5: 2020/21 Workforce Challenges	Publication of an integrated workforce plan should be a priority for the IJB to address acute workforce challenges.	Chief Officer	Apr 20	Jan 23	Each partner creates their own workforce plan and there is no requirement by the Scottish Government to create a joint plan. However as previously indicated the Western Isles faces a loss in both overall population and work age population which is the greatest risk for both Health and Social Care. The Chief Officer and Chief Finance Office have had various meetings with Scottish Government agencies to discuss the worsening demographic and population changes which are having a huge effect on the ability of Health and Social Care to provide services. Quarterly Demographic and Workforce reports are being presented to IJB and onward to Scottish Government.	Not Accepted

Management Update noted as at January 2023

January 2023 ~

Request to extend the timeframe to March 2023

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T6-19/20 Rec 6: 2019/20 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.	Chief Officer	Apr 20	31 Mar 23	The Chief Officer is due to present the Strategic Plan to the IJB Board in December 2022. The Mental Health redesign has recommenced after a break during covid and the Goathill complex with extra care housing is due to go live in early 2023. These will be the main areas of redesign for 23/24.	In Progress

Management Update noted as at January 2023

January 2023 ~

UPDATE ~ The full IJB development discussion on Strategy planning was held on 08.12.22. The Chief Officer is due to submit the Strategic Plan to the IJB by March 2023.

Outcome noted in Rec 4 & Rec 6 ~ Strategic Plan

T7-22/23 Rec 7: 2022/23 Transparency	Further progress is required to publish committee papers and minutes and to make key documents available on the IJB website	Corporate Business Manager	31 March 2023	31 March 23	Committee papers had been brought up to date on the website in response to this recommendation. However, since that update, the agenda and papers for some audit committee meetings have not been published and the register of interests are not up to date.	Partially Complete
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Management Update noted as at January 2023

January 2023 ~

UPDATE ~ Advising the Audit Committee that all papers are available on the IJB Website, which is controlled by and additions made by Comhairle nan Eilean Siar IT colleagues.

PROPOSAL: Audit Committee to consider noting this recommendation as complete.



screen shot of IJB
website papers.docx

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T8-22/23 Rec 8: 2022/23 Risk Management	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.	Chief Officer		31 Mar 23	<p>The Chief Officer has updated the risk strategy by amalgamating the Boards current risk register into a ratified set of risks that accurately describe the current risk profile facing the board. In turn this will inform the Boards risk appetite and the development of a risk management framework and strategy going forwards. This was presented to the IJB in May 2022 and an updated risk analysis was present to the Board August 22.</p> <p>The completed strategy will be presented early in the new year.</p>	Incomplete

Management Update noted as at January 2023

January 2023 ~

UPDATE ~ the Corporate Risk Register was reviewed and approved by the IJB at the Board Meeting on 08.12.22, however the Risk Management Strategy has not been reviewed.

Noted within the internal audit recommendations is an action to review the Risk Strategy. It was noted that the NHS Risk Management Strategy and Policies, given that the IJB is utilising the structures under the parent bodies and it is the NHS Datix reporting structure which will be used, should be reviewed and amended where necessary to take the existing NHS Risk Management Strategy and becomes relevant to the IJB.

As noted in 24.11.22 meeting, discussion underway with Azets to support facilitating an IJB workshop on Risk Management /Risk Appetite in May'23.

PROPOSAL: For the Committee to consider the request to extended the deadline timeframe for delivery to June 2023

Tracker No / Report	Recommendation	Action Owner	Original timescale	Revised timescale	Management Update November 2022	Status
T9-22/23 Rec 9: 2022/23 – Best Value Self-Assessment	An annual Best Value self-assessment should be undertaken and approved by the IJB Audit committee	Chief Officer	Apr 21	TBC	No best value self-assessment has been undertake in 2021 or 2022.	Outstanding

Management Update noted as at January 2023

January 2023 ~

UPDATE ~ On the 10.08.22 the IJB Audit Committee were presented with a letter from William Moyes, Chair of Accounts Commission, dated 15.07.22. The letter advised that IJBs are no longer required to produce a Best Value assessment and in place of this the assessment of audits will be classed as appropriate process of noting the use of available auditing resources. It is the intention of the Accounts Commission to undertake a broad-based programme of national and local audit work on IJBs which will have a greater impact and make better use of audit resources.

PROPOSAL: The Audit Committee may wish to discussion this with Audit Scotland colleagues at the meeting on the 08.02.23, and consider removing this recommendation from the active tracker.



Item 6.1 - Best Value
in IJBs from Chair of A

Appendix 3: Risk Categorisations

Grade	Description
Grade 1	<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>
Grade 2	<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>
Grade 3	<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>
Grade 4	<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>

