



Integration Joint Board Co-bhòrd an Amalachaidh

Internal Audit Review

Information Governance and Data Sharing

Final Report – 2021/22-IJB7

1 February 2022

**INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT
INFORMATION GOVERNANCE AND DATA SHARING**

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Date of Visit	December 2021
Draft Report Issued	13 January 2022
Management Response Received	30 January 2022
Final Report Issued	1 February 2022

Issued to:	
Chief Officer	Nick Fayers
Chief Finance Officer	Debbie Bozkurt

SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared following an internal audit review of Information Governance and Data Sharing as part of the operational annual internal audit plan for 2021/22. The purpose of the Report is to provide an overview of the Integration Joint Board's arrangements for the operation and management of Information Governance and Data Sharing in terms of the objectives noted below.

Background Information

- 1.2 Each parent body is responsible for maintaining its own data governance processes. There are, however, specific requirements as laid out in various pieces of legislation that the Integration Joint Board must have in place, for example, a records management plan. The integration scheme and data sharing agreement in place between Comhairle nan Eilean Siar and NHS Western Isles also sets out specific responsibilities with regards to data sharing.

Internal Audit Objective

- 1.3 In accordance with the remit outlined within the operational annual internal audit plan for 2021/22 and further documented within the agreed terms of reference, our internal audit work was designed to obtain assurance that the Integration Joint Board's arrangements for Information Governance and Data Sharing were appropriate and operating as expected. In practice, we assessed whether the overall objective was being achieved by confirming that:

- The IJB has a Records Management Plan in place which is reviewed regularly;
- There is a designated senior officer responsible for overseeing the Records Management Plan;
- The IJB has an up to date Publication Scheme in place which is available on its website;
- Information sharing and data handling is carried out in accordance with the integration scheme;
- Information security is promoted within the IJB along with partner organisations providing relevant assurances to the board that appropriate controls are in place and operating effectively; and
- Appropriate data sharing agreements are in place between the IJB and partner organisations.

Areas of Good Practice

- 1.4 Our review identified the following areas of good practice:
- Data sharing agreement in place between both parent bodies;
 - Co-location of various teams from both partner organisations;
 - Health Intelligence Analyst working across both organisations.

Concluding Remarks

- 1.5 Our detailed findings are included in the body of the Report. We would point out that the most significant issues arising from our review which require management attention are:
- A records management plan requires to be implemented in consultation with the National Records of Scotland and published thereafter. (Para 2.1)
- 1.6 Based on the audit work carried out our overall opinion is that a reasonable level of assurance can be placed upon the control environment of the service/area under review.





There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.

A full list of opinions which an auditor may provide can be seen at Appendix C.

It should be noted that our findings and conclusions are based on the information made available to us at the time of our review. The current restrictions in place as a result of Coronavirus (COVID-19), together with home working is likely to have limited our access to some staff and documentation which requires to be acknowledged when considering the contents of the Report.

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1.7 We have graded our detailed findings and recommendations, based on the likelihood of the identified weakness occurring and the impact on the Comhairle if it should occur, using the following criteria:

Grade 1 	- “Critical” – High likelihood, High impact (HH) “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”
Grade 2 	- “Contingent/Insurable Risk” - Low likelihood, High impact (LH) “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”
Grade 3 	- “Housekeeping” – High likelihood, Low impact (HL) “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”
Grade 4 	- “Value for Money” – High likelihood, Value for money impact (HV) “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”




Where we have identified isolated exceptions in our sample testing, and we consider that:-

- they are unlikely to recur; and
- would have no significant impact if they should occur;

we have classified them as low likelihood and low impact (LL), discussed them with relevant officers and detailed them in Appendix B to the Report.

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1.8 The recommendations can be summarised and prioritised as follows:

	Recommendations	Overall Gradings
2.1	A records management plan is implemented in consultation with the National Records of Scotland and published thereafter.	
2.2	Publication scheme to be reviewed and updated with consideration given to publishing the updated scheme on the website.	
2.3	The Chief Officer implements an appropriate process in order to review and update the data sharing agreement.	

1.9 We would like to thank all staff for the co-operation and goodwill we received during the course of our internal audit fieldwork.

For Integration Joint Board Internal Audit Section
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1 February 2022

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Control Objective 1: The IJB has a Records Management Plan in place which is reviewed regularly.

	FINDINGS AND IMPLICATIONS	RISK RANKING		RECOMMENDATION	GRADE	MANAGEMENT COMMENT
		L	I			
2.1	<p>As a named authority under the Public Records (Scotland) Act, the IJB has a duty to prepare and submit a records management plan to the National Records of Scotland. A letter was received from this organisation in 2016 informing of this requirement, however, we noted that the IJB does not currently have a records management plan in place.</p> <p>From reviewing the National Records of Scotland website, we were able to view both parent bodies plans. Whilst we recognise that the IJB does not hold records in its own right, there is still a requirement to produce a plan which indicates the relevant processes and systems that are in place within each organisation. As this is a legal requirement, the Chief Officer should implement the relevant processes in order for this work to be completed.</p>	H	H	A records management plan is implemented in consultation with the National Records of Scotland and published thereafter.	1	The IJB recognises the requirement to submit a records management plan. A joint plan will be produced that references the plans of the two parent organisations

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Control Objective 3: The IJB has an up to date Publication Scheme in place which is available on its website.

2.2

FINDINGS AND IMPLICATIONS	RISK RANKING		RECOMMENDATION	GRADE	MANAGEMENT COMMENT
	L	I			
<p>The IJB has a publication scheme, in line with the Freedom of Information Act requirements, with the current version approved in 2019. The document contains a high number of weblinks which are either invalid or incorrect with contact details also out of date. The scheme is not provided on the IJB website, which as stated on the Information Commissioner's Office website, most public organisations choose to do.</p> <p>The IJB website has a publications section, however, this does not contain some of the documents referred to in the scheme, such as the annual accounts. Consideration should be given to providing the scheme on the website as this could be a useful aid for individuals trying to locate a specific document. In general, the publication scheme appears to be out of date and requires to be reviewed and updated.</p>	H	L	Publication scheme to be reviewed and updated with consideration given to publishing the updated scheme on the website.	3	The publication scheme will be reviewed in line with the above. The CO recognises the need to update the website. This will need to be considered by the board in light of the development of NCS which it is anticipated will supersede the current IJB structure and responsibilities.

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Control Objective 6: Appropriate data sharing agreements are in place between the IJB and partner organisations.

	FINDINGS AND IMPLICATIONS	RISK RANKING		RECOMMENDATION	GRADE	MANAGEMENT COMMENT
		L	I			
2.3	<p>The roles and responsibilities of the IJB state that data sharing arrangements, as set out in the integration scheme, must be in place.</p> <p>The current data sharing agreement between NHS Western Isles and Comhairle nan Eilean Siar expires in May 2022. The IJB will need to consider this as the expiration date draws closer in order to implement a structured process to review and update this document as required.</p>	H	L	The Chief Officer implements an appropriate process in order to review and update the data sharing agreement.	3	The CO will review the current agreement and seeks to extend the current arrangements.

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SECTION 3 - ACTION PLAN

REF.	RECOMMENDATION	RESPONSIBLE OFFICER	DATE OF IMPLEMENTATION
2.1	A records management plan is implemented in consultation with the National Records of Scotland and published thereafter.	Chief Officer H&SCP	Once the system moves out of emergency footing
2.2	Publication scheme to be reviewed and updated with consideration given to publishing the updated scheme on the website.	Chief Officer H&SCP	Once the system moves out of emergency footing
2.3	The Chief Officer implements an appropriate process in order to review and update the data sharing agreement.	Chief Officer H&SCP	April 2022

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

It is the responsibility of the Comhairle's management to consider the detailed findings of this Report, where such findings have a specific impact on risk registers. This may include a risk that has not yet been identified, or current risk controls which may be required to be updated to reflect any changes as a result of the findings contained in this report.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.

ISOLATED EXCEPTIONS TO EXPECTED PROCEDURES AND CONTROLS

ITEM	ISOLATED EXCEPTION	RESPONSIBLE OFFICER	AGREED Y/N	DATE OF DISCUSSION

DEFINITION OF AUDIT OPINIONS

The standard definitions for internal audit assurance over an engagement are as follows:

Level of Assurance	Definition
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.