

REPORT TO: SCRUTINY COMMITTEE – 28 SEPTEMBER 2022

REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT REPORT

REPORT BY: ACTING SENIOR MANAGER – INTERNAL AUDIT

REPORT NO: 247-2022

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee, for information only, the Dundee Integration Joint Board (IJB) internal audit report on Dundee IJB as a Category 1 Responder.

2.0 RECOMMENDATIONS

Members of the Committee are asked to note, for assurance purposes, the information contained within this report.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

- 4.1 As stated in the Integrated Resources Advisory Group (IRAG) Finance Guidance, the IJB is responsible for establishing adequate and proportionate internal audit arrangements for reviewing the adequacy of the arrangements for risk management, governance and control of the delegated resources. This includes determining who will provide the internal audit service for the IJB and nominating a Chief Internal Auditor. In line with the IRAG Finance Guidance, the Dundee IJB appointed the Chief Internal Auditor of Fife, Tayside and Forth Valley Audit and Management Services (FTF) / NHS Tayside, as its Chief Internal Auditor. In practice, the resources required to deliver the IJB Internal Audit Plan are provided by the internal audit services within NHS Tayside and Dundee City Council.
- 4.2 The IRAG Finance Guidance specifically recommends that IJB Internal Audit Plans and annual reports are shared with the parent bodies and that, to avoid duplication of efforts and determine areas of reliance from the work of each team / service, the Chief Internal Auditor / Chief Audit Executive for each of the respective bodies should share information and co-ordinate activities with each other and with other external providers of assurance and consulting services. To address and formalise the sharing of internal audit related information in general, a Tayside-wide Internal Audit Output Sharing Protocol, covering key internal audit work across NHS Tayside, the 3 IJBs, and the 3 local authorities was developed and is in place. The Protocol enables the sharing of internal audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes.
- 4.3 Under the arrangements detailed at paragraph 4.1 above, a review of Category 1 Responders was undertaken by FTF on behalf of the IJB. The overall objective of the audit was to review whether the necessary arrangements are in place to meet the requirements of the Civil Contingencies Act 2004 as applicable to Category 1 responders as well as there being alignment and coordination with partners. No resilience risks relevant to the IJBs responsibilities as a Category 1 responder are included in the IJB's Strategic Risk Register (SRR). The corresponding internal audit report was submitted to the IJB's Performance and Audit Committee on 20 July 2022.

4.4 Dundee IJB audit reports are presented to the Performance and Audit Committee for scrutiny purposes and are shared, in accordance with these approved arrangements, with NHS Tayside and the Council's Scrutiny Committee. With this in mind, the Category 1 Responders report is attached at Appendix A.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

7.0 BACKGROUND PAPERS

None

David Vernon, Acting Senior Manager – Internal Audit

DATE: 15 September 2022

FTF Internal Audit Service

Dundee IJB

Category 1 Responders

Report No. D06/22

Issued To: Dundee IJB Officers
V Irons, Chief Officer
D Berry, Chief Finance Officer
K Sharp, Service Manager, Strategy and Performance
D McCulloch, Head of Health and Community Care

NHS Tayside Officers
S Lyall, Director of Finance
M Dunning, Board Secretary
H Walker, Head of Strategic Risk & Resilience Planning

Dundee City Council Officers
G Colgan, Chief Executive
P Thomson, Head of Corporate Finance
E Zwirlein, Executive Director, Neighbourhood Services
T Stirling, Head of Community Safety & Protection
G Mackenzie, Service Manager, Community Safety and Resilience

Performance & Audit Committee
External Audit
D Vernon, Acting Senior Manager- Internal Audit, DCC

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Draft Report Issued	06 April 2022
Management Responses Received	26 May 2022
Target Audit & Risk Committee Date	20 July 2022
Final Report Issued	01 June 2022

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CONTEXT


1. The Civil Contingencies Act 2004 (the Act) provides the legal basis for emergency preparedness and response across the UK, supplemented by the Civil Contingencies Act 2004 (Contingency Planning) (Scotland) Regulations 2005 that provide further detail to support the application of the Act in Scotland. The regulations contain details regarding the roles and duties of responders. The Act pre-dates the creation of Integration Joint Boards.
2. Following a consultation exercise in late 2020, the Scottish Government has now amended the Civil Contingencies Act 2004 to add Integration Joint Boards to the list of Category 1 responders (Part 2, Schedule 1). This amendment came into effect of 17 March 2021 and applies to the functions that have been delegated to the IJB under the Public Bodies (Joint Working) (Scotland) Act 2014, as well as to any other powers and duties placed on the IJB by other legislative instruments.
3. Inclusion of IJBs as Category 1 responders formalises the Chief Officer's role, which in turn will help to ensure that formal coordinated and appropriate arrangements are in place in the event of emergencies that impacts on IJB delegated functions.

SCOPE

4. The review considered whether the necessary arrangements are in place to meet the requirements of the Civil Contingencies Act 2004 as applicable to Category 1 responders as well as there being alignment and coordination with partners. No resilience risks relevant to the IJBs responsibilities as a Category 1 responder are included in the IJB's Strategic Risk Register (SRR).
5. In a report to the April 21 IJB meeting, the arrangements being put in place to fulfil its duties as a Category 1 Responder were detailed, with an assessment of the risk relating to this new responsibility included as: 'Additional responsibilities associated with Category 1 responder status are not supported by additional resources from Scottish Government and existing resources are not sufficient to meet statutory duties'. This risk has not been included in the SRR, but it is now being re-assessed for inclusion in it. This was reported to the 02 February 2022 Performance and Audit Committee (PAC) meeting.
6. The audit evaluated the governance arrangements in place to provide oversight and assurance on compliance with the duties of the Civil Contingencies Act 2004 and whether the following list of duties have been discharged by Dundee IJB:
 - Assess the risk of emergencies occurring and use this to inform contingency planning;
 - Put in place emergency plans;
 - Put in place business continuity management arrangements;
 - Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency;
 - Share information and co-operate with other local responders to enhance co-ordination.

AUDIT OPINION

7. The Audit Opinion of the level of assurance as to Dundee IJB discharging its Category 1 responder responsibilities is as follows:

Level of Assurance		System Adequacy	Controls
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.	Controls are applied but with some significant lapses.

8. A description of all definitions of assurance and assessment of risks are given in Section 4 of this report.

EXECUTIVE SUMMARY

9. In the report to the April 21 IJB meeting , which explained the arrangements being put in place to fulfil its duties as a Category 1 Responder the mitigating actions to reduce the impact of the resilience risk included managing resilience arrangements through close co-operation with related partner bodies through the Tayside Local Resilience Partnership Group (TLRPG). The paper also highlighted that *“further work is to be carried out to revise internal management and governance arrangements for the effective oversight of resilience and emergency planning functions”*.
10. We conclude that progress to introduce the resilience internal management and governance arrangements is still at a very preliminary stage with no significant progress having been made to implement the requirements of the IJB being a Category 1 responder. Such work will involve further co-operation with related partner bodies.
11. IJBs resilience arrangements for the majority of the services they oversee are managed by the respective lead body, mainly NHS Tayside and Dundee Council. It is from these bodies that the IJB require assurance reporting that the required resilience components are in place and are up to date.
12. National guidance to support the inclusion of IJBs as Category 1 responders was to be reviewed by the Scottish Government to aid the introduction of this new legislative requirement, but as yet this has not been forthcoming. While such guidance will clarify IJBs responsibilities as Category 1 responders, it will not remove the list of duties for Category 1 responders contained in the Civil Contingencies Act that the IJB is responsible for discharging.

Governance Arrangements

13. No reference has yet been made to resilience within Dundee IJBs governance framework, such as the Performance & Audit Committee’s (PACs) terms of reference; nor is there reference to the Tayside Local Resilience Partnership Group (TLRPG), which is an important source of assurance on partners’ resilience arrangements.
14. Inclusion of the risk identified from the assessment of the IJBs Category 1 status in the SRR will enable the IJB and PAC to monitor completion of the mitigating actions and the current risk score on a regular basis.
15. One of the PACs duties detailed in its terms of reference is *“To support the IJB in delivering and expecting co-operation in seeking assurance that hosted services run by*

partners are working effectively in order to allow Dundee IJB to sign off on its accountabilities for its resident population". As the IJB is now a Category 1 Responder this should include the PAC receiving assurance that the IJB's partners have suitable resilience arrangements in place for the services they host on behalf of the H&SCP as overseen by the IJB.

16. Apart from the report presented to the IJB in April 2021, detailing its status as a Category 1 responder, no further updates and assurance was provided to it on the implementation of its Category 1 responder duties during 2021/22. It was intended to provide a report once guidance was obtained from the Scottish Government, but as this has not been forthcoming further reporting has not been completed. Management informed Internal Audit that a further update has also been delayed due to limited progress in implementing the list of duties relating to Category 1 responders as a consequence of the additional work undertaken to respond to the Covid-19 pandemic. No update reports on resilience arrangements have been submitted to any committee during 2021/22 or reporting of the Resilience risk. A consequence of this lack of reporting is that the IJB and its committees have not been kept informed of the lack of progress being made in meeting its new Category 1 responder responsibilities.

Discharging Category 1 Responder Duties

17. As advised to the IJB in April 2021 Dundee IJB does not have a dedicated officer with overall designated responsibility for overseeing and managing resilience arrangements. Such responsibilities are shared between several of the IJBs officers. All officers spoken to demonstrated a full awareness of their responsibilities and an appreciation that they are at the initial stages in implementing new procedures for dealing with the IJBs new Category 1 responder responsibilities. They advised that further guidance from the Scottish Government had been expected by now, with the training session held in May 2021, not providing the guidance expected for dealing with the IJBs new responsibilities.
18. Covid-19 pandemic has had a significant impact and still does, in directing the IJBs daily operations since early 2020, and although management advised Internal Audit that this has provided the opportunity to test and further strengthen aspects of existing emergency and business continuity plans, such advances have not been completed as part of an integrated and planned approach to discharging the IJBs Category 1 responder duties.
19. An action plan with target completion dates, incorporating a set schedule for reporting progress to the IJB, has not been prepared as part of a planned approach to discharging the specific list of duties for Category 1 responders. Internal Audit's review of the progress made in discharging the individual duties is as follows:
 - ◇ **Assessing the risk of emergencies occurring** – as yet no action has been completed as further guidance on specifically what the IJBs responsibilities are was anticipated from the Scottish Government. Should an emergency occur, the first responders will be the IJBs main partners such as NHS Tayside, and although the IJB is involved in its emergency planning arrangements, such as Winter Planning, an appropriate assessment of the risk of emergencies occurring that the IJB is responsible for and how it receives assurances that lead bodies have completed such assessments for their services has still to be completed. It is only when this is completed that the associated risks will be known.
 - ◇ **Put in place emergency plans** – as the majority of services the IJB is responsible for overseeing are managed by a partner lead body there is unlikely to be a requirement for the IJB to prepare detailed emergency plans, with it supporting its

partners in preparing their plans instead. However, formal consideration of the IJBs responsibilities for preparing any emergency plans that it is solely responsible for and the mechanisms whereby it receives assurances from its lead partners regarding their emergency planning arrangements for services overseen by the IJB is required. Rather than lead bodies providing assurance on their emergency planning arrangements to IJBs through separate reporting arrangements it should be possible to incorporate reporting into lead bodies' own reporting mechanisms for IJBs, thereby avoiding the necessity for separate reporting.

- ◇ **Put in place business continuity business continuity management arrangements** – as with emergency planning the majority of business continuity planning will be the responsibility of lead service partners of the IJB. Management confirmed that arrangements have commenced to obtain assurances from NHS Tayside that business continuity plans are in place for the services it manages on behalf of the IJB, although progress is still at a very early stage, with a mechanism for receiving such information from all partners still to be put in place.
- ◇ **Making information on civil protection matters, including advising the public when an emergency occurs** – while it is likely that members of the public in Tayside would get advice on emergencies from the Scottish Government, NHS Tayside and Dundee City Council, an exercise still has to be completed to confirm that there is sufficient detail on the IJB website to keep the public appropriately informed on civil protection matters.
- ◇ **Sharing information and co-operating with other local responders** – Dundee IJB is now a full member of the TLRPG, which consists of all Category 1 and Category 2 responders across Tayside. This group is the primary forum for responders to work jointly towards discharging their duties under the Civil Contingencies Act 2004. The group gives the IJB contact with Resilience Officers from its main partner service providers, NHS Tayside and Dundee Council, plus contact with other relevant service providers, including the other Tayside IJBs. When Dundee IJB takes action to fully implement its Category 1 responder responsibilities as detailed in paragraph 6 above, this group could be used as a useful forum for discussing such arrangements with other local responders and as a means of obtaining necessary assurances.

ACTION


20. The action plan at Section 2 of this report has been agreed with management to address the identified weaknesses. A follow-up of implementation of the agreed actions will be undertaken in accordance with the audit reporting protocol.


ACKNOWLEDGEMENT

21. We would like to thank all members of staff for the help and co-operation received during the course of the audit.

A Gaskin, BSc. ACA
Chief Internal Auditor

Action Point Reference 1	
Finding:	
<p>Category 1 responder resilience arrangements have not been fully and adequately incorporated into the IJBs governance structure.</p> <p>The IJB has received no additional reports on resilience since its April 2021 meeting and no update reports on resilience arrangements have been submitted to any groups within the IJB governance framework to date during 2021/22.</p>	
Audit Recommendation:	
<p>In addition to implementing the recommendation contained within the Internal Audit Annual Report 2020/21 (Action Point 3) relating to the PAC, it should be ensured that the duties of the IJB are fully defined and that the appropriate governance arrangements for resilience, including reporting of such and the provision of necessary assurances to the IJB are specified within the IJBs governance framework. This should include consideration of how the role of the TLRPG integrates into the IJBs governance framework.</p>	
Assessment of Risk:	
<p>Significant</p> 	<p>Weaknesses in control or design in some areas of established controls.</p> <p>Requires action to avoid exposure to significant risks in achieving the objectives for area under review.</p>
Management Response/Action:	
<p>Actions to be implemented as per recommendation. IJB / PAC Standing Orders and Scheme of Delegation to be reviewed following agreement of revised Integration Scheme which will incorporate above recommendations.</p>	
Action by:	Date of expected completion:
Head of Health and Community Care / Service Manager, Strategy & Performance	October 2022

Action Point Reference 2	
Finding:	
<p>The PACs duties include supporting <i>“the IJB in delivering and expecting co-operation in seeking assurance that hosted services run by partners are working effectively in order to allow Dundee IJB to sign off on its accountabilities for its resident population”</i>. As the IJB is now a Category 1 Responder, this should include it receiving assurance that the IJBs partners have suitable resilience arrangements in place for the services they host on behalf of the H&SCP. Such information is currently not being fully received.</p>	
Audit Recommendation:	
<p>Arrangements should be put in place, possibly through the TLRPG, for such information to be received from NHS Tayside, Dundee Council and other service providers to provide assurance that hosted services run by partners are working effectively in terms of having appropriate resilience arrangements in place, including business continuity plans.</p>	
Assessment of Risk:	
Significant 	<p>Weaknesses in control or design in some areas of established controls.</p> <p>Requires action to avoid exposure to significant risks in achieving the objectives for area under review.</p>
Management Response/Action:	
<p>Request to partner bodies to be made to receive appropriate assurances that suitable resilience arrangements are in place. This is likely to be through receiving copies of resilience reports the partner bodies take to their respective governance committees and reporting their conclusions to the IJB through Category 1 responder reporting, at least annually.</p>	
Action by:	Date of expected completion:
Head of Health and Community Care / Service Manager, Strategy & Performance	October 2022

Action Point Reference 3	
Finding:	
No further updates and assurance have been provided to the IJB on its status as a Category 1 responder since April 2021. It was intended to provide a report once guidance was obtained from the Scottish Government, but as this has not been forthcoming further reporting has not been made. Reporting has also been delayed due to limited progress being made in implementing the list of duties relating to Category 1 responders.	
Audit Recommendation:	
Assurance on the current status of the implementation of the IJBs Category 1 responsibilities should be provided to the IJB as part of the annual reporting arrangements. Any delays in progress should result in additional, not less reporting.	
Assessment of Risk:	
Significant	 <p>Weaknesses in control or design in some areas of established controls.</p> <p>Requires action to avoid exposure to significant risks in achieving the objectives for area under review.</p>
Management Response/Action:	
Actions to be implemented as per recommendation. Initial report to be produced, including delivery of a Category 1 Responder action plan as referenced in Action Point 4 and submitted to the IJB by October 2022.	
Action by:	Date of expected completion:
Head of Health and Community Care / Service Manager, Strategy & Performance	October 2022

Action Point Reference 4

Finding:

The IJB has no action plan with target completion dates, as part of a planned approach to discharging the specific list of duties for Category 1 responders to comply with the Civil Contingencies Act 2004. These duties, as set out in the report to the IJB in April 2021, requiring individual inclusion in an action plan are:

- ◇ Assess the risk of emergencies occurring and use this information to inform contingency planning.
- ◇ Put in place emergency plans.
- ◇ Put in place business continuity management arrangements.
- ◇ Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency.
- ◇ Share information and co-operate with other local service responders to enhance co-ordination and efficiency.

In addition, there is currently no detailed understanding of how these actions relate to the duties of the IJB, with there being a requirement for this to be clarified with the Scottish Government.

Audit Recommendation:

An action plan detailing the actions required to be completed for each of the individual duties the IJB is required to discharge as listed above, should be prepared, with a timetable set for the completion of each. While awaiting the formal revision of guidance, contact should be made with the Scottish Government, to clarify any issues relating to discharging the IJBs Category 1 responder duties, including obtaining confirmation as to how the above actions relate to IJBs.

Completion of the action plan should be incorporated into the update reports provided to the CC&PGG, PAC and IJB as appropriate.

Assessment of Risk:

Significant



Weaknesses in control or design in some areas of established controls.

Requires action to avoid exposure to significant risks in achieving the objectives for area under review.

Management Response/Action:

Actions to be implemented as per recommendation. Initial report to be produced, including delivery of a Category 1 Responder action plan, and submitted to the IJB by October 2022. Contact to be made with Scottish Government to request an update regarding formal revision of guidance.

Action by:





Date of expected completion:

Head of Health and Community Care /
Service Manager, Strategy & Performance

October 2022





Definition of Assurance

To assist management in assessing the overall opinion of the area under review, we have assessed the system adequacy and control application, and categorised the opinion based on the following criteria:

Level of Assurance		System Adequacy	Controls
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.	Controls are applied continuously or with only minor lapses.
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.	Controls are applied frequently but with evidence of non-compliance.
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.	Controls are applied but with some significant lapses.
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.	Significant breakdown in the application of controls.

Assessment of Risk

To assist management in assessing each audit finding and recommendation, we have assessed the risk of each of the weaknesses identified and categorised each finding according to the following criteria:

Fundamental		Non Compliance with key controls or evidence of material loss or error. Action is imperative to ensure that the objectives for the area under review are met.	None
Significant		Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores. Requires action to avoid exposure to significant risks to achieving the objectives for area under review.	Four
Moderate		Weaknesses in design or implementation of controls which contribute to risk mitigation. Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.	None
Merits attention		There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.	None