



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 22 MAY 2024
REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN
PROGRESS REPORT
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC20-2024

1.0 PURPOSE OF REPORT

1.1 This paper provides the Performance and Audit Committee (PAC) with an update on progress against the 2023/24 Internal Audit Plan. This report also includes internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs are considered relevant for assurance purposes to Dundee IJB.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Notes the progress against the 2023/24 internal audit plan.

3.0 FINANCIAL IMPLICATIONS



3.1 None.

4.0 MAIN TEXT

4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit Committee (the PAC in the case of Dundee City IJB) on activity and performance relative to the approved annual plan. We have previously set out that audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.

4.2 The PAC approved the 2023/24 Internal Audit Plan at the September 2023 meeting Article XIII of the minute of meeting of 27th September 2023 refers and progress is set out in Appendix 1. All audit reviews are now in progress.

4.3 Working with our partners in Dundee City Council, we are committed to ensuring that internal audit assignments are reported to the target PAC. The progress of each audit has been risk assessed and a RAG rating added showing an assessment using the following definitions:

Risk Assessment	Definition
Green	 On track or complete
Amber	 In progress with minor delay

Red		Not on track (reason to be provided)
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- 4.4 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1. Resources to deliver these audits are provided by NHS Tayside and Dundee City Council Internal Audit Services.
- 4.5 In order that all parts of the system receive appropriate information on the adequacy and effectiveness of internal controls relevant to them, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective Audit and Risk Committees. This protocol covers the need to share internal audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes. The following reports are considered relevant and are summarised here for information. It should be noted that the respective Audit and Risk Committees of the commissioning bodies are responsible for scrutiny of implementation of actions.

NHS Tayside reports:

Report Description	Assurance	Key findings
T08/24 Internal Control Evaluation	Reasonable Assurance	<p>The Internal Control Evaluation (ICE) is undertaken each year by Internal Audit to provide assurance on the overall systems of internal control that support the achievement of the Board's objectives.</p> <p>This review provides early warning of any significant issues that may affect the Governance Statement.</p> <p>This report provided Reasonable Assurance that governance arrangements are sufficient, either in design or in execution, to control and direct the organisation to ensure delivery of sound strategic objectives.</p> <p>The ICE reported the significant financial challenge for NHS Tayside and its IJB partners, and the unprecedented 2024/25 financial challenges will require NHS Tayside and the IJBs to fully work together in partnership. Collaborative governance, which is a key feature of the Blueprint for Good Governance, requires a clear understanding of where responsibilities lie and requires trust and willingness from all parties to work together, with the right culture in place to support all those involved. When health and social care systems come under pressure, there is a risk that collaborative governance is not achieved. Partners need to work together to ensure that they deliver on the integration agenda and must ensure they are clear on their responsibilities in line with the Integration Schemes, and that they fulfil their roles accordingly in the true spirit of integration. Consideration may also need to be given to any implications of the delayed implementation of the National Care Service.</p> <p>NHS Tayside management agreed actions in relation to:</p> <ul style="list-style-type: none"> • Application of the Best Value Framework. • Further development of assurance reporting to the Care Governance Committee.

		<ul style="list-style-type: none"> • Enhancement of the Waiting Times risk assurance report to reflect person-centred aspects. • Inclusion of risks relating to the successful implementation of the Mental Health and Learning Disability Whole System Programme in the risk registers for each of the three IJBs and NHS Tayside. • Review the 'Procedure for External Inspections / Visits to NHS Tayside by Regulatory and Other External Bodies'. • Replication of the overarching Key Performance Indicator charts currently presented to the Care Governance Committee within assurance reports for acute services, Mental Health services and Health & Social Care Partnerships. • Revisiting the current format and content of existing dashboard reporting to the Staff Governance Committee, including 'Limited Assurance' reports.
T25/23 Whistleblowing	Reasonable Assurance	<p>Internal audit concluded that:</p> <ul style="list-style-type: none"> • Robust assurance on the operation of the Whistleblowing process is provided to the Staff Governance Committee supported by reliable and efficient evidence. • Learning, changes or improvements to services or procedures are implemented following Whistleblowing concerns. • Key Performance Indicators required by the Standards are regularly reported through governance structures, and performance is acceptable with remedial action taken where required. <p>We welcomed NHS Tayside's emphasis on improvement in this important area, however given the wider sector challenges associated with whistleblowing processes, it is vital that NHS Tayside continue to further embed its whistleblowing arrangements and culture. We emphasised the need to maintain progress.</p>

Dundee City Council reports:

No applicable reports at this time

Other Tayside IJB reports:

No applicable reports at this time

5.0 POLICY IMPLICATIONS

5.1 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 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it is a status update and does not require any policy or financial decisions at this time.

7.0 CONSULTATIONS





7.1 The Chief Officer, Regional Audit Manager, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.


8.0 BACKGROUND PAPERS


8.1 None.

Christine Jones
Acting Chief Finance Officer

Date: 26/04/2024

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
2023/24								
D01-24	Audit Planning	Audit Risk Assessment & Operational Planning.	Complete 	✓	✓	✓	✓	N/A
D02-24	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer, preparation of papers and attendance at PAC.	Ongoing/ May 2024 	✓	✓	✓	✓	N/A
D03-24	Annual Internal Audit Report (2022/23)	CIA annual assurance statement to the IJB and fieldwork to support this.	June 2023 (IJB) 	✓	✓	✓	✓	N/A
D04-24	Governance & Assurance	*Additional work supporting improvements in AFU/GAP has been completed by Internal Audit. Remaining parts of the action point 1 from internal audit report D06/21 – Governance Action Plan, are to be taken forward by IJB officers and conclusion of this action point will complete work on this audit.	September 2023 May 2024 September 2024* 	✓	✓	✓		

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
		<p>The PAC Agenda for 22 April 2024 provides an update in that mapping work to develop revised reporting of outstanding Governance Actions previously reported through the Governance Action Plan was complete and that the next stage of the process would be to enhance and refine the recording of these actions to demonstrate a clear link between the source of the required action (Internal Audit Review, External Audit Recommendations, Annual Governance Statement reviews etc), progress made and actions being taken. The plan was to provide a comprehensive revised report to the May meeting of the PAC.</p> <p>Preparation for significant changes in the IT infrastructure provided by Dundee City Council has diverted resources and full migration of the outstanding actions for monitoring purposes has not been able to be achieved to date and will be presented to the September meeting of the PAC for consideration.</p>						
D05-24	Internal Control Evaluation	<p>Holistic assessment of the internal control environment in preparation for production of 2023/24 Annual Internal Audit Report.</p> <p>Follow-up of previous agreed governance actions including Internal Audit recommendations.</p> <p><u>Update Position</u></p>	<p>May 2024 Dundee IJB meeting June 2024</p> 	✓	✓	✓		

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
		Fieldwork is largely complete but there have been delays in obtaining some information from officers. The draft report will be issued by the May 2024 PAC and the final report will be presented to the June 2024 IJB meeting.						
D06-24	Workforce	<p>Related risk: Staff Resource</p> <p>Scope: coherent, co-ordinated, adequate and effective approach to managing significant workforce risks. Strategic & operational responses across the totality of the workforce, including contracted services and 3rd sector.</p> <p><u>Update Position</u></p> <p>IJB officers are currently reviewing the description and mitigations for the relevant risks. This has delayed client approval of the audit scope and subsequent commencement of audit fieldwork. The scope has still to agreed with the Acting Chief Officer.</p>	<p>February 2024</p> <p>September 2024*</p> 	✓	✓			

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