



**REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 25 SEPTEMBER 2025**  
**REPORT ON: GOVERNANCE ACTION PLAN PROGRESS REPORT**  
**REPORT BY: CHIEF FINANCE OFFICER**  
**REPORT NO: PAC30-2024**

**1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to provide the Performance and Audit Committee with an update on the progress of the actions set out in the Governance Action Plan.

**2.0 RECOMMENDATIONS**

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

- 2.1 Notes the content of the report and the progress made in relation to the review of the Governance Action Plan.
- 2.2 Instruct the Chief Finance Officer to provide a full report on the progress against all actions within the revised Governance Action Plan no later than 20 November 2024.

**3.0 FINANCIAL IMPLICATIONS**

3.1 None.

**4.0 MAIN TEXT**

4.1 The Governance Action Plan was first presented and approved at the PAC meeting of the 25 March 2019 (Article VIII of the minute of the meeting refers) in response to a recommendation within Dundee Integration Joint Board's Annual Internal Audit Report 2017/18. This action plan enables the PAC to regularly monitor progress in implementing actions and understand the consequences of any non-achievement or slippage in strengthening its overall governance arrangements. The PAC remitted the Chief Finance Officer to present an update progress report to each PAC meeting.

4.2 In May 2023, PAC agreed that an exercise would be facilitated by Internal Audit to reprioritise outstanding recommendations to ensure completeness of actions with a view to developing separate reporting for Internal Audit Report recommendations, External Audit recommendations, external review recommendations, governance statement improvement actions and the PAC action tracker. This exercise was completed at the end of 2023, with work to upload the live actions to the Ideagen system (previously known as Pentana) now also complete. The Ideagen system will allow a clear link between the source of each action, progress made to date and further progress required.

4.3 Officers across the Partnership are now in the process of updating each of the actions uploaded to Ideagen; a full overview of progress across all actions on the Governance Action Plan will therefore be available for submission to PAC at the November 2024 meeting.

**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

Risk 1 Description	Lack of progress toward completion of actions within the Governance Action Plan may undermine the sustainability of governance arrangements and assurances within the IJB.
Risk Category	Governance, Political
Inherent Risk Level	Likelihood 3 x Impact 4 = Risk Scoring 12 (which is an Moderate Risk Level)
Mitigating Actions (including timescales and resources )	<ul style="list-style-type: none"> <li>• All actions have now been uploaded to Ideagen system to support efficient and effective monitoring arrangements.</li> <li>• The process of updating the progress against each action currently being undertaken by officers across the Partnership.</li> <li>• Governance Action Plan updates will now be available from November 2024.</li> </ul>
Residual Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the moderate level of planned risk, this risk is deemed to be manageable.

## 7.0 CONSULTATIONS

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

## 8.0 BACKGROUND PAPERS

8.1 None.

Christine Jones  
Chief Finance Officer

DATE: 28 August 2024

Clare Lewis-Robertson  
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