

# Scottish Borders Health and Social Care IJB Audit Committee

18 December 2023

## PROGRESS ON IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS FOR THE IJB



Report by Jill Stacey, IJB Chief Internal Auditor  
(Scottish Borders Council's Chief Officer Audit & Risk)

### 1. PURPOSE AND SUMMARY

- 1.1. **To provide an update to Members of the IJB Audit Committee on the status of the implementation by Management of recommendations within the Internal Audit Annual Assurance Report 2022/23 for the Scottish Borders Health and Social Care Integration Joint Board.**
- 1.2. Management has the responsibility for ensuring that agreed audit actions are implemented to address any identified weaknesses or improvement in governance and internal controls and to mitigate risks. At Internal Audit Final Report stage, the Audit Recommendations are input to IdeaGen (formerly Pentana), the Council's corporate performance management system. This is designed to assist with Management tracking of implementation, link with relevant risks, and evidence continuous improvement.
- 1.3. The Remit of the IJB Audit Committee includes the function to "receive reports and oversee and review progress on actions taken on audit recommendations and report to the IJB on these as appropriate", as part of its high level oversight of the framework of internal control, risk management and governance.
- 1.4. The IJB Chief Internal Auditor has met with the IJB Chief Officer and IJB Chief Financial Officer on a monthly basis to ensure awareness of the three in-progress Internal Audit recommendations. Good progress has been made by Management on implementing improvements and the current status as at October 2023, shown in Appendix 1, indicates that all three recommendations have been completed with satisfactory evidence of this provided. Internal Audit will continue to monitor the improvements arising from the Internal Audit recommendations, to ensure these are sustained.

### 2. RECOMMENDATIONS

- 2.1. **The Scottish Borders Health and Social Care Integration Joint Board (IJB) Audit Committee is asked to:-**
  - a) Note the current status of progress made by Management in implementing Internal Audit recommendations to improve internal controls and governance, and mitigate risks; and
  - b) Notes that Internal Audit will continue to monitor the improvements arising from the Internal Audit recommendations, to ensure these are sustained, and will provide update reports to this Committee.

### 3. ALIGNMENT TO STRATEGIC OBJECTIVES AND WAYS OF WORKING

- 3.1. It is expected that the Internal Audit work for the IJB on its systems of governance, risk and internal control will indirectly impact on the Health and Social Care Strategic Framework Objectives and Ways of Working below:

Alignment to our strategic objectives					
Rising to the workforce challenge	Improving access	Focusing on early intervention and prevention	Supporting unpaid carers	Improving our effectiveness and thinking differently to meet need with less	Reducing poverty and inequalities
X	X	X	X	X	X

Alignment to our ways of working					
People at the heart of everything we do	Good agile teamwork and ways of working – Team Borders approach	Delivering quality, sustainable, seamless services	Dignity and respect	Care and compassion	Inclusive co-productive and fair with openness, honesty and responsibility
X	X	X	X	X	X

### 4. INTEGRATION JOINT BOARD DIRECTION

- 4.1 A Direction is not required. This is a routine good governance report for assurance purposes.

### 5. BACKGROUND

- 5.1. The Internal Audit activity adds value to the organisation (and its stakeholders) when it considers strategies, objectives, and risks; strives to offer ways to enhance governance, risk management and control processes (by way of making audit recommendations); and objectively provides relevant assurance.
- 5.2. Management has the responsibility for ensuring that agreed audit actions are implemented to address any identified weaknesses or improvement in governance and internal controls and to mitigate risks. At Internal Audit Final Report stage, the Audit Recommendations are input to IdeaGen (formerly Pentana), the Council’s corporate performance management system. This is designed to assist with Management tracking of implementation, link with relevant risks, and evidence continuous improvement.
- 5.3. The Remit of the IJB Audit Committee includes the function to “receive reports and oversee and review progress on actions taken on audit recommendations and report to the IJB on these as appropriate”, as part of its high level oversight of the framework of internal control, risk management and governance within the Scottish Borders Health and Social Care Integration Joint Board. The Internal Audit Recommendations were included within the Internal Audit Annual Assurance Report 2022/23 for the Integration Joint Board that was presented to the IJB Audit Committee on 19 June 2023.

- 5.4. Internal Audit continues to perform its standard quarterly follow-up activity to check that audit recommendations have been implemented and to ensure that the new arrangements had the desired effect on improving internal control and governance, and reducing risk. Internal Audit meets regularly with the IJB Management to address any audit actions, and the IJB Chief Internal Auditor brings any matters to the attention of the IJB Audit Committee on a 6-monthly basis.

## 6. PROGRESS UPDATE

- 6.1. There were three in-progress Internal Audit recommendations for the IJB within the Internal Audit Annual Assurance Report 2022/23 that was presented to the IJB Audit Committee on 19 June 2023. Two of which were brought forward as still in progress from the previous years' reports 2020/21 (Progress review of MSG Actions / Best Value areas of improvement) and 2021/22 (Communications & Consultation Strategy refresh), and one new recommendation in 2022/23 (Introduce a Partnership Joint Staff Forum monitoring and reporting mechanism on Workforce Planning).
- 6.2. The IJB Chief Internal Auditor has met with the IJB Chief Officer and IJB Chief Financial Officer on a monthly basis to ensure awareness of the three in-progress Internal Audit recommendations. Good progress has been made by Management on implementing improvements and the current status as at October 2023, shown in Appendix 1, indicates that all three recommendations have been completed with satisfactory evidence of this provided.
- 6.3. Internal Audit will continue to monitor the improvements arising from the Internal Audit recommendations, to ensure these are sustained. A further update will be included within the Internal Audit Annual Assurance Report 2023/24 for the Integration Joint Board, which is scheduled for presentation to the IJB Audit Committee in June 2024.

## 7. IMPACTS

### Community Health and Wellbeing Outcomes

- 7.1. This is a routine good governance report for assurance purposes and, as a result, assessment of the impact on the National Health and Wellbeing Outcomes is not relevant.

N	Outcome description	Increase / Decrease / No impact
1	People are able to look after and improve their own health and wellbeing and live in good health for longer.	
2	People, including those with disabilities or long term conditions, or who are frail, are able to live, as far as reasonably practicable, independently and at home or in a homely setting in their community.	
3	People who use health and social care services have positive experiences of those services, and have their dignity respected.	
4	Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	
5	Health and social care services contribute to reducing health inequalities.	
6	People who provide unpaid care are supported to look after their own health and wellbeing, including to reduce any negative impact of their caring role on their own health and well-being.	
7	People who use health and social care services are safe from harm.	
8	People who work in health and social care services feel engaged with the work they do and are supported to continuously improve the information, support, care and treatment they provide.	
9	Resources are used effectively and efficiently in the provision of health and social care services.	

## **Financial impacts**

- 7.2. The Internal Audit Annual Plan 2023/24 includes a range of work associated with the IJB's Financial Governance arrangements and Follow-Up on implementation of Recommendations.

## **Equality, Human Rights and Fairer Scotland Duty**

- 7.3. This is a routine good governance report for assurance purposes and, as a result, completion of an integrated impact assessment is not an applicable consideration. Internal Audit work is carried out in compliance with relevant legislation.

## **Legislative considerations**

- 7.4. The Scottish Borders Health and Social Care Integration Joint Board, established as a separate legal entity as required by the Public Bodies (Joint Working) (Scotland) Act 2014, is responsible for the strategic planning and commissioning of a wide range of integrated health and social care services across the Scottish Borders partnership area, based on resources which have been delegated to it by the partners, Scottish Borders Council and NHS Borders.
- 7.5. The IJB is therefore expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities to ensure the achievement of the objectives of Integration. The establishment of robust Risk Management and Audit arrangements is one of the key components of good governance and will be critical to the capacity of the IJB to function effectively.

## **Climate Change and Sustainability**

- 7.6. The Internal Audit work for the IJB is carried out using a virtual platform MS Teams to minimise the need for business travel and reduce potential climate impact, with the SBC Internal Audit team predominantly working from home.

## **Risk and Mitigations**

- 7.7. Internal Audit provides assurance to IJB Management and the Audit Committee on the adequacy and effectiveness of internal controls and governance within the Council, including risk management, highlights good practice and makes recommendations.
- 7.8. It is anticipated that improvements in the management and mitigation of risks will arise as a direct result of IJB Management implementing the Internal Audit recommendations made during the year or outstanding from previous years.
- 7.9. In addition to its own governance arrangements, the IJB places reliance on the governance arrangements adopted by NHS Borders and Scottish Borders Council, the Partners.

## **8. CONSULTATION**

### **Communities consulted**

- 8.1. This is a routine good governance report for assurance purposes and, as a result, consultation with communities is not required.

## **Integration Joint Board Officers consulted**

- 8.2. The IJB Chief Officer and the IJB Chief Financial Officer have been engaged during preparation of this report.

## **Approved by:**

Jill Stacey, IJB Chief Internal Auditor

## **Author(s)**

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**Background Papers:** Internal Audit Annual Assurance Report 2022/23 for the IJB

**Previous Minute Reference:** IJB Audit Committee 19 June 2023

For more information on this report, contact us at Internal Audit [intaudit@scotborders.gov.uk](mailto:intaudit@scotborders.gov.uk)