

# Scottish Borders Health and Social Care IJB Audit Committee

18 December 2023

## PROGRESS ON DELIVERY OF INTERNAL AUDIT ANNUAL PLAN 2023/24 FOR THE INTEGRATION JOINT BOARD



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

### 1. PURPOSE AND SUMMARY

- 1.1. **To present an update on progress with the delivery of the Internal Audit Annual Plan 2023/24 for the Scottish Borders Health and Social Care Integration Joint Board (IJB), and to set out a list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees which are relevant to the IJB for assurance purposes.**
- 1.2. Internal Audit is an independent appraisal function established for the review of the governance arrangements and internal control system of the IJB to provide the statutory Internal Audit annual assurance and opinion. The Internal Audit Annual Plan 2023/24 for the IJB, approved by the IJB Audit Committee on 20 March 2023, allocated 45 days to support the delivery of the Plan, which includes sufficient work to enable the IJB Chief Internal Auditor to prepare the statutory independent and objective audit opinion to the year ending 31 March 2024.
- 1.3. The Appendix 1 to this report provides details of the half yearly progress by Internal Audit with its work activity to deliver the approved Internal Audit Annual Plan 2023/24 for the IJB. The Internal Audit service to the IJB is provided by Scottish Borders Council's Internal Audit team. The continuous audit approach which is applied to Internal Audit work for the IJB enables Internal Audit to provide added value advice on internal controls and governance and 'critical friend' consultancy services as the IJB continues to develop its governance and transforms its service delivery.
- 1.4. The Appendix 2 to this report provides the list of Internal Audit reports by Partners' Internal Auditors presented to their respective Audit Committees that are relevant to the IJB for assurance purposes with a summary of assurances contained therein.

### 2. RECOMMENDATIONS

- 2.1. **The Scottish Borders Health and Social Care Integration Joint Board (IJB) Audit Committee is asked to:-**
  - a) Note the progress made in the first six months of the year to deliver the approved Internal Audit Annual Plan 2023/24 for the Scottish Borders Health and Social Care Integration Joint Board (Appendix 1); and
  - b) Consider the list of Internal Audit reports by Partners' Internal Auditors presented to their respective Audit Committees that are relevant to the IJB for assurance purposes (Appendix 2), consider the assurances contained therein, and provide any commentary thereon.

### 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.
- 4.2 The Internal Audit work that has been carried out during 2023/24 included a range of work associated with the IJB's Directions Policy and procedures, and the assurances thereon are included within Appendix 1.

### 5. BACKGROUND

- 5.1. Internal Audit is an independent appraisal function established for the review of the governance arrangements and internal control system of the Scottish Borders Health and Social Care Integration Joint Board to provide the statutory Internal Audit annual assurance and opinion. It objectively examines, evaluates and reports on the adequacy of governance and internal control as a contribution to the proper, economic, efficient and effective use of resources and the management of risk.
- 5.2. The Internal Audit Annual Plan 2023/24 for the IJB, approved by the IJB Audit Committee on 20 March 2023, allocated 45 days to support the delivery of the Plan, which includes sufficient work to enable the IJB Chief Internal Auditor to prepare the statutory independent and objective audit opinion to the year ending 31 March 2024.
- 5.3. The Internal Audit service to the IJB is provided by Scottish Borders Council's Internal Audit team which reflects the Council's contribution of corporate support resources to partnership working. Staff assigned to perform the Internal Audit work for the IJB hold relevant professional qualifications and have the necessary experience, knowledge, skills and competencies (such as

the Code of Ethics set out in the Public Sector Internal Audit Standards (PSIAS)) needed to deliver the plan.

- 5.4. 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. This includes the existing mechanisms embedded within both NHS Borders and Scottish Borders Council for provision of Internal Audit assurances to their respective Audit Committees.

## 6. PROGRESS UPDATE ON DELIVERY OF INTERNAL AUDIT ANNUAL PLAN 2023/24 FOR THE IJB

- 6.1. The Appendix 1 to this report provides details of the half yearly progress by Internal Audit with its work activity to deliver the approved Internal Audit Annual Plan 2023/24 for the IJB. Those audits which are underway to reflect their continuous audit approach are highlighted in light shading and those scheduled for the second half of the year are not shaded. The Internal Audit Annual Plan 2023/24 for the IJB should be considered to be flexible and has been periodically reviewed to ensure it reflects any new arrangement or changing risks and priorities. There are no amendments at this time relating to the Internal Audit Annual Plan 2023/24 for the IJB that require approval by the IJB Audit Committee.
- 6.2. The continuous audit approach which is applied to Internal Audit work for the IJB enables Internal Audit to provide added value advice on internal controls and governance and ‘critical friend’ consultancy services as the IJB continues to develop its governance and transforms its service delivery.
- 6.3. The Appendix 2 to this report provides the list of Internal Audit reports by Partners’ Internal Auditors presented to their respective Audit Committees that are relevant to the IJB for assurance purposes with a summary of assurances contained therein. The IJB Chief Internal Auditor has taken account of these assurances from Partners’ Internal Auditors to provide assurance to the IJB.

## 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. There are no additional costs attached to any of the recommendations contained in this report.
- 7.3. The Internal Audit work that is being carried out during 2023/24 includes a range of work associated with the IJB's Financial Governance arrangements, and the progress thereon is included within Appendix 1.

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

- 7.4. 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.

## **Legislative considerations**

- 7.5. 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.
- 7.6. 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**

- 7.7. The Internal Audit work for the IJB is being carried out during 2023/24 using a virtual platform MS Teams to minimise the need for business travel and reduce potential climate impact.

## **Risk and Mitigations**

- 7.8. The PSIAS require Internal Audit to evaluate the effectiveness of the IJB's Risk Management arrangements and contribute to improvements in the process.
- 7.9. Internal Audit provides assurance to IJB Management, Audit Committee and the Board on the adequacy and effectiveness of internal controls and governance within the IJB, including risk management, and to highlight good practice and recommend improvements.
- 7.10. The Internal Audit Annual Plan 2023/24 for the IJB has been informed by the risks, controls and mitigation actions as set out within the IJB's Strategic Risk Register to ensure that Internal Audit plans are risk-based and provide relevant assurance.
- 7.11. Discussions with the IJB Chief Officer and Chief Finance Officer continue on a monthly basis to ensure Internal Audit assurance meets the needs of the IJB and Management and other key stakeholders. There are no amendments at this time relating to the IJB Internal Audit Annual Plan 2023/24 that require approval by the IJB Audit Committee.
- 7.12. 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.

7.13. 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. One such areas is the risk management arrangements, which includes the establishment of an Integrated Risk Forum. Where appropriate, existing mechanisms embedded within both NHS Borders and Scottish Borders Council will continue to be used to provide assurance to the IJB.

## **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 has been consulted on the contents of this progress update report in advance of it being considered by the IJB Audit Committee.

### **Approved by:**

Jill Stacey, IJB Chief Internal Auditor

### **Author(s)**

Jill Stacey, IJB Chief Internal Auditor (Scottish Borders Council's Chief Officer Audit & Risk)  
Chris Hurt (SBC Interim Senior Internal Auditor)

**Background Papers:** Internal Audit Annual Plan 2023/24 for the IJB

**Previous Minute Reference:** IJB Audit Committee 20 March 2023

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