

REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD 6 DECEMBER 2023

IJB AUDIT UPDATE REPORT

1 Recommendation

The Integration Joint Board (IJB) is recommended to:

1.1 Note the following key points and assurances in relation to audit matters.

2. Reason for Report

2.1 This report updates the Aberdeenshire IJB on key issues in relation to Audit.

3. Internal Audit Reporting to Aberdeenshire Council Communities and Audit Committees

3.1 Three reports have been presented to the Committee as part of the Committee referral process.

3.2 The audits reported to Communities Committee were as follows –

- **Stage 1 Referral – Assurance Review of IJB Governance**

Agreed that the further update on the Stage 1 Scrutiny Report and recommendations provided the Committee with sufficient assurances on the matter.

- **Stage 2 Referral – IJB Transformational Projects**

Stage 2 workshop was delivered to the Committee in November 2023 to allow for further exploration of the issue and identification of potential improvement actions.

3.3 The audit reported to the Aberdeenshire Council Audit Committee was as follows–

- **Stage 1 – Assurance Review of Adults with Incapacity**

This item was deferred until Audit Committee meeting in December 2023.

4. Unaudited Annual Accounts 2022/23 - Update

4.1 The audit of the annual accounts is continuing and the final audited accounts are planned to be presented to the IJB Audit Committee for consideration in late November 2023.

5. Risk Assurance Group Update – October 2023

5.1 Risk owners with risks ranked medium and high have been invited to the Risk and Assurance Group to provide assurance that their risks are being managed, action taken to reduce the risk and to highlight any support they require in order to mitigate the risk.

Risk 2775 - Covid 19 – associated risks of staff shortage & service disruption

It was agreed to close risk 2275 and merge it together with risk 3058 (sustained impact on the health and social care partnerships staff and services of GOPES level 4).

Coming out of the Covid pandemic, it is important to acknowledge workforce and performance.

It was agreed to look at the implications that covid has had and the stress on staff including the wider implications of long covid and will also link the health and wellbeing plan as part of the mitigation to risk 3058.

Risk 1990 – Sufficiency & Affordability of Resource

It was suggested to include a separate financial risk register. It was noted that Aberdeenshire Council have implemented a separate financial risk register. This will be used to highlight ongoing pressures and what has been built into the medium term finance strategy.

It was agreed to explore this further in the form for a new register. Work will take place with partner organisation finance teams and report back to the Risk and Assurance Group.

It was recognised that this risk rated as high. Agreed to review rating with a link to the quantitative indicators.

5.2 Risk Register Review Update

The risk register has been split out and the following sections have been created

- **Strategic risks - 6**
- **Resource risks - 15**
- **IJB risks - 9**
- **Clinical/care risks – 31**

As far as possible the 10 strategic themes will be reflected against the 61 risks – this will be part of the development process, to allocate these into theme areas.

Continuous improvement officers are working on the strategic development plan reporting structure and reflecting this against the risk register to streamline the process. Work is ongoing to develop the risks related to the strategic projects and mapping the existing risks. This approach was agreed by the Risk and Assurance Group.

An update will be provided to the January 2024 IJB Audit Committee.

5.3 Date of Next Meeting - Tuesday 19th December.

6. Current Internal Audits

6.1 Self-Directed Support

Rationale for review

The objective of the audit is to obtain assurance that payments made relating to Self-Directed Support are adequately controlled. The nature and subject matter of the service provided presents the potential for financial and reputational risks, as well as risks to supported individuals, which can be mitigated through appropriate internal controls. The audit will seek to ensure these are in place and operating effectively.

Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the **Service** level.
- Individual **net risk** ratings for findings.

Detailed scope areas

- Governance Arrangements – including Policies, Procedures, Training, and the relevant Plans and Arrangements in place.
- Packages and Payments – including reviewing actual payments and packages, ensuring they did not exceed the assessment of needs and where appropriate, contributions from clients are being recovered.
- Management Assurance – including the provision of management information and reporting.

The scope requires to be formally signed off and the date of completion of the audit report is anticipated to be mid-December 2023.

6.2 IJB Audit Committee Meetings

6.2.1 Action Log

- Instruct Chief Finance Officer to add to the agenda for a proposed development session risk assurance and scrutiny. This was undertaken in Sep-23 as part of overall Committees review of risk assurance and scrutiny. Report back to IJB Audit Committee in January 2024 with outcome.
- Progress report to be presented to IJB Audit Committee in January 2024 on Audit Recommendation status.
- Report to be presented to IJB Audit Committee in January 2024 addressing the areas of Terms of Reference, Assurance Framework and a further Development Session.

6.2.2 Meeting Dates

A report was presented to the IJB Audit Committee proposing additional IJB Audit Committee meeting dates with the IJB Audit Committee meeting on separate dates from the IJB to avoid overlap of business on the same day.

The Audit Committee requires to meet four times a year. Following discussion at earlier meetings the Audit Committee agreed that best attempts will be made to schedule Audit Committee meetings on different dates as IJB Meetings with a start time of 14.30 and to meet 6 times a year where possible.

The following are the suggested dates for the IJB Audit Committee to meet with confirmation to a future IJB Audit Committee regarding the sixth meeting in November 2024.

- 24th January 2024
- 21st February 2024
- 25th April 2024
- 26th June 2024
- 26th September 2024
- November 2024 – To be confirmed

7. Risks

7.1 IJB Risk 1 Sufficiency and affordability of resource.

8. Monitoring

8.1 The Chief Officer and the Legal Monitoring Officer within Business Services of the Council have been consulted in the preparation of this report and any comments have been incorporated.

9. Equalities, Staffing and Financial Implications

9.1 An equality impact assessment is not required because the recommended actions are not considered to have a differential impact on people with protected characteristics.

9.2 Any staffing and financial implications arising directly as a result of this report are narrated in the report.

Joyce Duncan

Chair – IJB Audit Committee

Report prepared by

Chris Smith - Chief Finance and Business Officer – 27th November 2023