

REPORT TO ABERDEENSHIRE INTEGRATION JOINT BOARD 31 JANUARY 2024

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. Audited Annual Accounts 2022/23 - Update

3.1 The Audit Committee approved the audited accounts for signature at its meeting on 29 November 2023, subject to completion of remaining audit work. This work was completed and the Audited Annual Accounts were officially signed on 10 January 2024.

3.2 During the course of the audit, the auditors raised relevant matters with officers. The report contains a detailed action plan, which has been considered by senior officers.

Senior officers have agreed to the 4 recommendations and will report back to the IJB Audit Committee in February 2024 with the detailed action plan to ensure completion of the recommendations.

4. Risk Assurance Group Update – January 2024

4.1 The group meets again on Monday 15 January. The group's agenda includes presentations by two risk owners and an update on Eclipse, the replacement for Care First, which is a new risk on the risk register. The group also reviews all actions from existing audits and ensures that leads and any support required are assigned to new audits in 2024.

4.2 Risk Register Review Update

Since the last update, strategic risks linked to our Strategic Transformation Plan have been added.

Risk Register Review Update

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

- **Strategic risks - 7**
- **Resource risks - 16**
- **IJB risks - 9 (though IJB 4 business continuity now also has a 4b relating to emergency planning as the IJB is a Cat 1 Responder)**
- **Clinical/care risks - 32**

As far as possible the 10 strategic themes will be reflected against the 64 risks – this will be part of the ongoing 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.

5. **Current Internal Audits**

5.1 **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.

Date of completion of the audit report is anticipated to be quarter 1 2024, with recommendations agreed through the Risk and Assurance Group.

5.2 **Social Care Commissioning – Support at Home**

Review is in progress and an update will be provided to a subsequent meeting of the IJB on progress.

5.3 **IJB Asset Management**

The initial meeting has taken place with Internal Audit and the scope will be agreed and an update provided on progress to a subsequent meeting of the IJB.

6. **IJB Audit Committee Meetings Update – 24 January 2024**

6.1 **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 to be presented to February 2024 Committee on completion of review of all Groups assurance within the IJB framework.
- Report to be presented to April 2024 Committee on Terms of Reference of the IJB Audit Committee in line with other Groups within the IJB framework.

6.2 **Business Planner**

The workplan contained in the business planner covers:

- Standing Items (Action Log, Business Planner, Internal Audit update).
- Items that need to be considered at a particular point in the year (e.g., Annual Accounts review and approval, External Audit report).
- One off items that can be scheduled at any point in the year (e.g., relevant national reports, review of remit, review of risk register).

There is still sufficient flexibility in the forward workplan for the Committee to include any specific reviews or ad hoc pieces of work that may be instructed.

6.3 **Internal Audit Update Report – January 2024**

6.3.1 **Since the last update:**

- Work is underway with delivery of the 2023/24 Internal Audit Plan.
- Work is underway by Management to close off the outstanding audit recommendations.

6.3.2 **Follow Up of Audit Recommendations**

As at the 30 November 2023, eight audit recommendations were open (either as the original planned date of implementation or through an agreed extension). As part of the audit recommendations follow up exercise, regarding the eight due, discussions were held with Management, closing three and providing updates and new implementation dates for the remaining five.

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

Reported prepared by

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