
Report To:	Inverclyde Integration Joint Board Audit Committee	Date:	19 March 2019
Report By:	Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership	Report No:	IJBA/05/2019/AP
Contact Officer:	Andi Priestman	Contact No:	01475 712251

Subject: INTERNAL AUDIT PROGRESS REPORT – 7 JANUARY TO 22 FEBRUARY 2019

1.0 PURPOSE

- 1.1 The purpose of this report is to enable IJB Audit Committee members to monitor the performance of Internal Audit and gain an overview of the IJB's overall control environment.
- 1.2 The report also presents an update on the Internal Audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde (NHSGGC) between 7 January and 22 February 2019 that may have an impact upon the IJB's control environment.

2.0 SUMMARY

- 2.1 There was one internal audit report finalised since the last Audit Committee meeting in January 2019:
 - IJB Financial Planning Arrangements
- 2.2 The fieldwork for the 2018/2019 plan is now complete.
- 2.3 In relation to Internal Audit follow up, there was one action plan due for completion by 28 February 2019 which has been reported as completed by management. The current status report is attached at Appendix 1.
- 2.4 In addition, since the last Audit Committee meeting in January 2019, there was one Internal Audit Report reported to Inverclyde Council which is relevant to the IJB Audit Committee. This is set out at Section 5 of this report.
- 2.5 Internal Audit within Inverclyde Council and NHSGGC continued to undertake follow up of actions in accordance with agreed processes and report on progress to the respective Audit Committees.

3.0 RECOMMENDATIONS

- 3.1 It is recommended that IJB Audit Committee members agree to note the progress made by Internal Audit in the period from 7 January to 22 February 2019.

Louise Long
Chief Officer Inverclyde Health & Social Care Partnership

4.0 BACKGROUND

- 4.1 In September 2018, the Audit Committee approved the current Internal Audit Annual Plan which detailed the activity to be undertaken during 2018-19.
- 4.2 Internal Audit reports findings and action plans to relevant IJB Officers and the Audit Committee as part of the annual audit plan. A follow up process is in place to allow follow up of current internal audit actions to be co-ordinated and updated by Internal Audit on a monthly basis with regular reporting to the Audit Committee.
- 4.3 In each audit, one of 4 overall opinions is expressed:

Strong	In our opinion there is a sound system of internal controls designed to ensure that the organisation is able to achieve its objectives.
Satisfactory	In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some organisation objectives at risk.
Requires improvement	In our opinion systemic and/or material control weaknesses were identified such that some organisation objectives are put at significant risk.
Unsatisfactory	In our opinion the control environment was considered inadequate to ensure that the organisation is able to achieve its objectives.

- 4.4 Individual audit findings are categorised as Red, Amber or Green:

Red	In our opinion the control environment is insufficient to address the risk and could impact the organisation as a whole. Corrective action must be taken and should start immediately.
Amber	In our opinion there are areas of control weakness which we consider to be individually significant but are unlikely to affect the organisation as a whole.
Green	In our opinion our audit highlighted areas for minor control improvement and/or areas of minor control weakness.

- 4.5 A summary is also provided in relation to internal audit work undertaken at Inverclyde Council and NHS Greater Glasgow and Clyde that may have an impact upon the IJB's control environment.

5.0 CURRENT POSITION

- 5.1 There was one internal audit report finalised since the last Audit Committee meeting in January 2019:
- IJB Financial Planning Arrangements

5.0 CURRENT POSITION (CONTINUED)

- 5.2 The Inverclyde Integration Joint Board (IJB) oversees the delivery of services provided by the local Health & Social Care Partnership (HSCP). In order to implement the IJB's strategic planning processes effective financial planning arrangements must be in place. Those arrangements will cover different timescales and involve managing various risks such as the funding available to the IJB's delivery partners, Inverclyde Council and NHS Greater Glasgow & Clyde. For 2018/19 the projected outturn net expenditure for the Inverclyde IJB is £149.9m. It was within this context that during March 2018 the IJB approved a three year financial plan. Increasing demand from service users, especially those with complex needs, means that sound financial planning arrangements must operate in order to deliver local and national priorities.
- 5.3 The objective of this audit was to provide the IJB Audit Committee with an assessment of the adequacy and effectiveness of the governance, risk management and controls surrounding the key risks faced by Inverclyde IJB in relation to its financial planning arrangements.
- 5.4 The review focused on the high level processes and procedures in relation to the IJB's financial planning arrangements and concentrated on identified areas of perceived higher risk, such as not fully integrating the IJB's financial and strategic planning processes and not sufficiently embedding risk management within the IJB's financial planning arrangements.
- 5.5 The overall control environment opinion for this audit review was **Satisfactory**. The review identified 2 GREEN issues which if implemented by management would enhance the control environment:

- Adequacy of the Inverclyde Integration Joint Board's (IJB) financial planning process

Effective financial planning includes providing IJB members with information which supports their role within the financial planning process. The IJB's Chief Officer and Chief Financial Officer undertake various activities in order to forecast changes in the IJB's income and expenditure. Those activities resulted in a three year Financial Plan which was submitted to the IJB in March 2018. Section 5 of the Financial Plan contained contextual information which illustrated the complexities of financial planning. On 29th January 2019 a draft Strategic Plan (2019-2024) was submitted to the IJB and it included an updated and summarised Financial Plan. However, we found that:

- the IJB's updated Financial Plan does not include a structured analysis of the risks associated with its implementation, although we acknowledge that officers are informally assessing those risks. These risks include unexpected changes in the IJB's income and expenditure streams such as higher than expected prescribing costs and pay inflation along with rises in the number of service users with complex needs; and
- whilst the IJB's Financial Plan outlined the most likely financial scenario it was not clear from the Plan that the Chief Financial Officer had also examined best and worst case scenarios.

5.0 CURRENT POSITION (CONTINUED)

- Guidance to support Inverclyde IJB's financial planning process

Financial planning involves making multi-year estimates of the IJB's various income and expenditure streams. Those estimates must allow for implementation of the IJB's Strategic Plan whilst also delivering financial savings to offset the growing demand for health and social care services. In this respect the IJB's Chief Officer and Chief Financial Officer work closely with senior officers from Inverclyde Council and NHS Greater Glasgow & Clyde. Given the nature of partnership working it is important that financial planning activities are supported by adequate guidance. However, we found that although a budget setting protocol exists there is no equivalent guidance regarding financial planning.

In addition, financial planning and budgeting activities take place within the IJB's governance framework which also defines officers' roles and responsibilities. That framework is governed by the Public Bodies (Joint Working) (Scotland) Act 2014. Governance documentation includes the IJB's Integration Scheme and Financial Regulations. However, we found that there is no IJB Scheme of Delegation to Officers and the IJB's Financial Regulations have not been reviewed since 2015.

5.6 The review identified 2 issues, neither of which we consider to be individually significant and an action plan is in place to address both issues by 30 September 2019.

5.7 The fieldwork for the 2018/2019 plan is now complete.

5.8 In relation to Internal Audit follow up, there was one action plan due for completion by 28 February 2019 which has been reported as complete by management. There are 10 current actions being progressed by officers. The current status report is attached at Appendix 1.

5.9 Inverclyde Council – Internal Audit Progress Report Summary

Since the last Audit Committee meeting in January 2019, there was one Internal Audit report presented to Inverclyde Council, which is relevant to the IJB Audit Committee:

- **Corporate Purchase Cards** (Satisfactory Opinion)

Corporate purchase cards are now widely used by many public and private organisations to order and pay for goods and services. Corporate purchase cards can provide Inverclyde Council with a simple to use, flexible system than can improve the efficiency of the order and payment process, reduce internal costs and allow goods to be obtained more quickly. Corporate purchase cards also help to improve expenditure controls and provide essential expenditure information.

The review focused on the high level processes and procedures in relation to the corporate purchase card process and concentrated on identified areas of perceived higher risk, such as procedures are not in place to adequately authorise the use of corporate purchase cards or to properly administer corporate purchase cards.

Seven GREEN issues were identified which if implemented by management would enhance the control environment as follows:

5.0 CURRENT POSITION (CONTINUED)

- Expenditure logs are not always fully completed by cardholders which makes the statement reconciliation more difficult to perform.
- Employee travel costs paid by corporate purchase card were not always correctly coded to the employee travel and subsistence budget.
- Through audit testing of high value supplier spend >£5k it was identified that there was no contract in place for a number of suppliers tested and there may be scope to obtain a discount for prompt payment.
- Amendments to corporate purchase cards eg monthly card limits or categories are requested via the telephone with the Bank. Although a report is available which details amendments which have been processed, this report is not currently reviewed to validate the changes processed.
- Currently there is no management information generated on corporate purchase card spend which limits management's ability to review the effectiveness of the use of corporate purchase cards within services.
- Minor issues were identified in relation to out of date aspects of the corporate purchase card policy and procedures.
- Training is not provided to new cardholders and some cardholders interviewed were not aware of the current policy and procedures.

5.10 The review identified 7 issues, none of which were considered to be individually significant and an action plan is in place to address all issues by 30 June 2019.

5.11 A number of corporate fraud investigations have been undertaken as follows:

Year/Ref	Enquiry	Status
18/19 18-161	Misuse of Blue Badge	Badge seized and referred to East Ayrshire Council.
18/19 18-162	Misuse of Expired Blue Badge	Expired badge voluntarily given up by user.
18/19 18-165	Misuse of Blue Badge	Badge seized and BBIS database updated.
18/19 18-170	Misuse of Blue Badge	Badge seized and advice given.
18/19 18-171	Misuse of Expired Blue Badge	Badge seized and advice given.
18/19 18-172	Misuse of Expired Blue Badge	No misuse detected but badge seized and destroyed.
18/19 18-173	Misuse of Blue Badge	Badge seized and advice given.
18/19 18-174	Misuse of Expired Blue Badge	Badge seized and advice given.
18/19 18-177	Misuse of Expired Blue Badge	Badge seized and advice given.
18/19 18-178	Misuse of Blue Badge	Badge seized and advice given.
18/19 18-180	Misuse of Blue Badge	Badge seized and advice given.
18/19 18-181	Misuse of Organisational Blue Badge	Misuse established. Visit to organisation carried out and advice given to management.
18/19 18-183	Misuse of Expired Blue Badge	Badge seized and returned to North Ayrshire Council for destruction.
18/19 18-185	Misuse of Blue Badge	Visit carried out and badge seized.
18/19 18-186	Misuse of Expired Blue Badge	Badge seized and advice given.
18/19 18-188	Misuse of Expired Blue Badge	Badge seized and advice given.

5.12 NHSGGC - Internal Audit Progress Report Summary

Since the last Audit Committee meeting in January 2019, there were no Internal Audit Reports issued to and agreed by NHSGGC Audit Committee which are relevant to the IJB Audit Committee.

- 5.13 As part of the Strategic Plan it is intended that Internal Audit will undertake follow up work to confirm the implementation of audit recommendations. The results of the follow up work will be reported to the NHSGCC Audit Committee with any matters of concern being drawn to the attention of this Committee.

6.0 IMPLICATIONS

Finance

- 6.1 The work required to deliver the Annual Internal Audit Plan will be contained within the existing Internal Audit budget set by Inverclyde Council.

Financial Implications:

Cost Centre	Budget Heading	Budget Years	Proposed Spend this Report £000	Virement From	Other Comments
N/A					

Annually Recurring Costs / (Savings)

Cost Centre	Budget Heading	With Effect from	Annual Net Impact £000	Virement From	Other Comments
N/A					

Legal

- 6.2 There are no direct legal implications arising from this report.

Human Resources

- 6.3 There are no direct HR implications arising from this report.

Equalities

- 6.4 Has an Equality Impact Assessment been carried out?

	YES
X	NO – This report does not introduce a new policy, function or strategy or recommend a change to an existing policy, function or strategy. Therefore, no Equality Impact Assessment is required.

How does this report address our Equality Outcomes?

Equalities Outcome	Implications
People, including individuals from the above protected characteristic groups, can access HSCP services.	None
Discrimination faced by people covered by the protected characteristics across HSCP services is reduced if not eliminated.	None
People with protected characteristics feel safe within their communities.	None
People with protected characteristics feel included in the planning and developing of services.	None
HSCP staff understand the needs of people with different protected characteristic and promote diversity in the work that they do.	None
Opportunities to support Learning Disability service users experiencing gender based violence are maximised.	None
Positive attitudes towards the resettled refugee community in Inverclyde are promoted.	None

6.5 There are no direct clinical or care governance implications arising from this report.

National Wellbeing Outcomes

6.6 How does this report support delivery of the National Wellbeing Outcomes?

National Wellbeing Outcome	Implications
People are able to look after and improve their own health and wellbeing and live in good health for longer.	None
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	None
People who use health and social care services have positive experiences of those services, and have their dignity respected.	None
Health and social care services are centred on helping to maintain or improve the quality of life of people who use those services.	None
Health and social care services contribute to reducing health inequalities.	None
People who provide unpaid care are supported to look after their own health and wellbeing, including reducing any negative impact of their caring role on their own health and wellbeing.	None
People using health and social care services are safe from harm.	None
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.	None
Resources are used effectively in the provision of health and social care services.	None

7.0 DIRECTIONS

7.1	Direction Required to Council, Health Board or Both	Direction to:	
		1. No Direction Required	X
		2. Inverclyde Council	
		3. NHS Greater Glasgow & Clyde (GG&C)	
		4. Inverclyde Council and NHS GG&C	

8.0 CONSULTATIONS

8.1 N/A

9.0 LIST OF BACKGROUND PAPERS

9.1 Internal Audit Reports. Copies available from Chief Internal Auditor.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
AT 28 FEBRUARY 2019**

**Summary: Section 1 Summary of Management Actions due for completion by
28/02/19**

There was one item due for completion by 28 February 2019 which has been reported as completed by management.

**Section 2 Summary of Current Management Actions Plans at
28/02/19**

At 28 February 2019 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

Section 3 Current Management Actions at 28/02/19

At 28 February 2019 there were 10 current audit action points.

Section 4 Analysis of Missed Deadlines

At 28 February 2019 there were 5 audit action points where the agreed deadline had been missed.

Section 5 Summary of Audit Action Points By Audit Year

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 28.02.19

SECTION 1

No. of Actions Due	No. of Actions Completed	Deadline missed Revised date set*	Deadline missed Revised date to be set*	No action proposed
1	1			

* These actions are included in the Analysis of Missed Deadlines – Section 4

Report	Action Completed
Review of Governance Arrangements (February 2017)	<p>Managing reviews and updates of the Integration Joint Board's (IJB) governance documents (Green)</p> <p>The IJB Chief Officer, in conjunction with the IJB Chief Financial Officer and IJB Standards Officer, will organise a formal two year rolling timetable to review and update all relevant IJB governance documents.</p> <p>Action due date: 31/01/19</p>

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 28.02.19

SECTION 2

Current Actions	
Due for completion March 2019	2
Due for completion April 2019	4
Due for completion June 2019	3
Due for completion September 2019	1
Total current actions:	10

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 28.02.19

SECTION 3

Action	Owner	Expected Date
Review of Governance Arrangements (February 2017)		
Managing IJB members individual training needs in governance matters (Green) The IJB Chief Officer, in conjunction with the IJB Chief Financial Officer and IJB Standards Officer, will ensure that IJB members undertake a self-assessment exercise on an annual basis which reflects their training needs in governance matters, including refresher training. This will be factored into future development sessions for IJB Members.	Chief Officer	30.06.19*
Strategic Planning and Performance Management Arrangements (January 2018)		
Annual review of the IJB's three year strategic plan and managing changes which impact on delivering outcomes (Amber) The Head of Strategy & Support Services will also: <ul style="list-style-type: none"> • increase the role of the Strategic Planning Group in monitoring implementation of the strategic plan; and • develop the Strategic Planning Group's role in monitoring the process for measuring delivery of outcomes within the strategic plan in order that the Strategic Planning Group can be satisfied those arrangements are supported by robust evidence. 	Head of Strategy & Support Services	30.04.19*
Ensuring compliance with legal requirements regarding the Strategic Planning Group (Green) The Head of Strategy & Support Services will, in consultation with the IJB Standards Officer, develop an approach to actively manage all outstanding compliance issues regarding the operation of the Strategic Planning Group.	Head of Strategy & Support Services	31.03.19*

* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 28.02.19

SECTION 3

Action	Owner	Expected Date
Workforce Planning (May 2018)		
Managing the People Plan within the overall planning landscape (Green) Management will seek agreement with relevant Council officers in order that reliance can be placed upon the HSCP's partnership approach to workforce planning.	Head of Strategy & Support Services	31.03.19
IJB Directions (December 2018)		
Use of Integration Joint Board (IJB) directions when changing HSCP services (Green) Financial changes in directions are managed through the IJB monitoring reports process and there are thresholds in place around budget changes and virements – no further change proposed for this. Non-financial criteria – all substantive service changes are already subject to specific reports to the IJB and relevant funding body – proposed that a section is added to the IJB reports to confirm whether on a case by case basis the change requires a specific updated direction to be issued. Await final directions guidance from Scottish Government before implementing to ensure the new guidance is followed.	Chief Officer	30.04.19

* These actions are included in the Analysis of Missed Deadlines – Section 4

CURRENT MANAGEMENT ACTIONS AS AT 28.02.19

Action	Owner	Expected Date
<p>Adequacy of the Integration Joint Board's Directions Policy (Green)</p> <p>The IJB's policy on directions will be reviewed and updated by:</p> <ul style="list-style-type: none"> clearly endorsing the current practice whereby wide-ranging IJB directions are included within regular IJB financial reports in order to authorise the ongoing delivery of HSCP services; including within each IJB report an "information grid" which shows whether or not IJB directions require to be issued at all or issued to the Council, Health Board or to both of its delivery partners; amending the template used for IJB directions to include a unique reference number which comprises the IJB meeting date and corresponding report number; amending the template used for IJB directions to include a "direction status box" to distinguish between updated directions, new directions and the cancellation of existing directions; and allowing for the preparation of joint directions involving two or more of the IJB's within NHS Greater Glasgow & Clyde along with outlining the circumstances in which joint IJB directions could become necessary. 	<p>Chief Officer/ Legal Services Manager/CFO</p>	<p>30.04.19</p>
<p>Once the Scottish Government's statutory guidance on IJB directions has been issued the Integration Joint Board's Chief Officer will, in conjunction with the IJB's Standards Officer, examine how best to demonstrate compliance with that guidance whilst retaining those elements of current practice which are operating satisfactorily.</p> <p>The IJB's Chief Officer will seek approval from the Inverclyde IJB to implement a revised policy on managing IJB directions.</p>	<p>Chief Officer/ Legal Services Manager/CFO</p>	<p>30.04.19</p>

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**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

CURRENT MANAGEMENT ACTIONS AS AT 28.02.19

SECTION 3

Action	Owner	Expected Date
IJB Financial Planning Arrangements (February 2019)		
<p>Adequacy of the Inverclyde Integration Joint Board's (IJB) financial planning process (Green) The IJB's Chief Financial Officer will update the IJB's Financial Plan and:</p> <ul style="list-style-type: none"> include analysis of the risks associated with its implementation; retain section 5 of the first Financial Plan and outline the financial implications of implementing the next Strategic Plan make clear that best and worst case scenarios had been examined when preparing the most likely financial scenario for the IJB; consider including best and worst case financial scenarios; and set a timetable to review and update the Financial Plan and align it to reviews of the Strategic Plan. 	IJB Chief Financial Officer	30.06.19
<p>Guidance to support Inverclyde IJB's financial planning process (Green) The Inverclyde IJB Chief Financial Officer will:</p> <ul style="list-style-type: none"> develop appropriate financial planning guidance which is consistent with the existing budget setting protocol. This guidance will specify the roles and responsibilities of all relevant officers involved in financial planning; consider including the existing budget setting protocol and financial planning guidance as appendices to the IJB's Financial Regulations; and set a date for completing a review of the IJB's Financial Regulations. 	IJB Chief Financial Officer	30.06.19
<p>The Inverclyde IJB Standards Officer will develop an appropriate Scheme of Delegation to Officers. The Scheme of Delegation to Officers will include reference to financial planning.</p>	IJB Standards Officer	30.09.19

* These actions are included in the Analysis of Missed Deadlines – Section 4

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Review of Governance Arrangements (February 2017)	<p>Managing IJB members individual training needs in governance matters (Green)</p> <p>The IJB Chief Officer, in conjunction with the IJB Chief Financial Officer and IJB Standards Officer, will ensure that IJB members undertake a self-assessment exercise on an annual basis which reflect their training needs in governance matters, including refresher training. This will be factored into future development sessions for IJB Members.</p>	<p>28.02.18</p> <p>30.09.18</p>	30.06.19	<p>Induction training and packs are now in place for new members. Training has taken place throughout the year through development sessions and access to external training events.</p> <p>Code of Conduct training was provided on 21 January 2019.</p> <p>A self-assessment exercise will be undertaken for all IJB Members to information training and development needs going forward.</p>

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Strategic Planning and Performance Management Arrangements (January 2018)	<p>Embedding risk management arrangements within the Inverclyde IJB's strategic planning process (Amber)</p> <p>The Inverclyde IJB Chief Officer will direct all relevant officers to:</p> <ul style="list-style-type: none"> • embed risk management within the Inverclyde IJB strategic planning process. In particular this exercise will include preparing and regularly updating a risk register for both the current and subsequent strategic plan. The action plans flowing from the risk registers will concentrate on addressing critical risks which are at least to some extent controllable; and • examine how best to better utilise the knowledge and experience of Strategic Planning Group (SPG) participants when applying risk management to the Inverclyde IJB strategic planning process. 	30.06.18	31.03.19	A risk section will be included in the new strategic plan for 2019-2024. This will be informed by the work undertaken by the Strategic Planning Group at its meeting on 8 March which will include a session on developing a risk register.

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Strategic Planning and Performance Management Arrangements (January 2018)	<p>Ensuring compliance with legal requirements regarding the Strategic Planning Group (Green)</p> <p>The Head of Strategy & Support Services will, in consultation with the IJB Standards Officer, develop an approach to actively manage all outstanding compliance issues regarding the operation of the Strategic Planning Group.</p>	<p>30.06.18</p> <p>30.09.18</p>	31.03.19	<p>The Terms of Reference and membership of the SPG were reviewed in January 2018 and approved at the meeting of the SPG on 8 February 2018 in preparation for the review of the 2016/2019 Strategic Plan and the development of the new Strategic Plan due in April 2019.</p> <p>Development programmes have been put in place for both the IJB and the SPG.</p> <p>A report will be presented to the IJB in March 2019 formally confirming Membership of the Strategic Planning Group, and describing the SPG role in monitoring implementation of the Strategic Plan 2019-24.</p>

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS
ANALYSIS OF MISSED DEADLINES**

SECTION 4

Report	Action	Original Date	Revised Date	Management Comments
Strategic Planning and Performance Management Arrangements (January 2018)	<p>Annual review of the IJB's three year strategic plan and managing changes which impact on delivering outcomes (Amber)</p> <p>The Head of Strategy & Support Services will also:</p> <ul style="list-style-type: none"> • increase the role of the Strategic Planning Group in monitoring implementation of the strategic plan; and • develop the Strategic Planning Group's role in monitoring the process for measuring delivery of outcomes within the strategic plan in order that the Strategic Planning Group can be satisfied those arrangements are supported by robust evidence. 	30.09.18	30.04.19	<p>An annual review for 2018/19 has taken place as part of the development of the new Strategic Plan.</p> <p>The new Strategic Plan will highlight the 6 priority actions being delivered and there will be an associated action plan which will be updated by officers in advance of each SPG to include performance information and RAG status. There will be further work with SPG to ensure confident and robust measurements are in place.</p> <p>The implementation plan for the 2019-24 Strategic Plan includes specific targets and timelines. RAG status will be included for ease of navigation and effective oversight by the SPG.</p> <p>SPG development work will include time on monitoring the delivery of the Strategic Plan.</p> <p>A report will be presented to the IJB in March 2019 describing the SPG role in monitoring implementation of the Strategic Plan 2019-24.</p>

**INVERCLYDE INTEGRATION JOINT BOARD
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON
STATUS OF INTERNAL AUDIT ACTION PLAN POINTS**

SUMMARY OF ACTION PLAN POINTS BY AUDIT YEAR

SECTION 5

The following table sets out the total number of agreed actions raised by audit year together with their completion status as at 28 February 2019.

Audit Year	Total Agreed Actions	Total Actions Completed	Total Current Actions Not Yet Due*		
			Red	Amber	Green
2016/2017	3	2	0	0	1
2017/2018	8	5	0	1	2
2018/2019	6	0	0	0	6
Total	17	7	0	1	9

* This part of the table sets out the total number of current actions not yet due at the date of the follow up report.