

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 MARCH 2021

Inverclyde Integration Joint Board Audit Committee

Monday 29 March 2021 at 12 Noon

Present: Councillors L Rebecchi and E Robertson, Mr A Cowan, Ms P Speirs, Ms G Eardley and Mr S McLachlan.

Chair: Mr Cowan presided.

In attendance: Ms L Long, Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, Ms L Aird, IJB Chief Financial Officer and Interim Head of Strategy & Support Services, Mr A Stevenson, Head of Health & Community Care, Ms A Priestman, Chief Internal Auditor, Ms V Pollock (for Interim Head of Legal Services), Ms D Sweeney and Ms L Carrick (Legal Services), Mr M Laird and Ms G Symes (Audit Scotland) and Mr A MacDonald, ICT Service Manager.

The meeting was held by video-conference.

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| 10 | Apologies, Substitutions and Declarations of Interest | 10 |
| | No apologies for absence or declarations of interest were intimated. | |
| 11 | Minute of Meeting of Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021 | 11 |
| | There was submitted the minute of the Inverclyde Integration Joint Board (IJB) Audit Committee of 25 January 2021.
Decided: that the minute be agreed. | |
| 12 | IJB Audit Committee Rolling Action List | 12 |
| | There was submitted a list of rolling actions arising from previous meetings of the IJB Audit Committee.
Decided: that all actions currently on the IJB Audit Committee Rolling Action List be closed and removed from the list. | |
| 13 | IJB Audit Committee Rolling Annual Workplan | 13 |
| | There was submitted a Rolling Annual Workplan for the IJB Audit Committee.
During discussion on this item, the Chair requested that a review of the Risk Register be added to the Rolling Annual Workplan, and that this, along with risk appetite, be considered at a special meeting of the IJB Audit Committee to be convened in June 2021.
It was noted that the Internal Audit Progress Report was not included in the Rolling Annual Workplan for September 2021 and the Chief Internal Auditor agreed to add it to future reports.
Decided:
(1) that the Rolling Annual Workplan be noted;
(2) that a review of the Risk Register and risk appetite be added to the Workplan, and the matter considered at the proposed June meeting of the IJB Audit Committee; and
(3) that an Internal Audit Progress Report be added to the Workplan document for | |

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September 2021.

14 Internal Audit Progress Report – 21 December 2020 to 26 February 2021

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the progress made by Internal Audit during the period from 21 December 2020 to 26 February 2021.

Councillor Robertson joined the meeting during consideration of this item.

The Chief Internal Auditor presented the report being the regular progress report and advised as follows:

- (1) there were no Internal Audit reports finalised since the last Audit Committee meeting in January;
- (2) that the plan for 2020/2021 is underway;
- (3) in relation to Internal Audit follow-up, there were no actions due for completion by 28 February 2021 and two actions being progressed by officers, all as detailed at Appendix 1 to the report;
- (4) there have been no Internal Audit Reports reported to Inverclyde Council and NHS GG&C since the last Audit Committee meeting in January 2021; and
- (5) Internal Audit within Inverclyde Council and NHS GG&C have undertaken to follow-up actions in accordance with agreed processes and will report on progress to the respective Audit Committees.

Decided: that the progress made by Internal Audit during the period from 21 December 2020 to 26 February 2021 be noted.

15 Internal Audit – Annual Plan 2021-2022

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership, presenting the Internal Audit Annual Strategy & Plan for 2021-2022.

The Chief Internal Auditor presented the report being the regular Annual Plan report and advised as follows:

- (1) that the proposed Internal Audit Annual Strategy and Plan for 2021-2022 is set out in Appendix 1 to the report;
- (2) that the total budget for the Internal Audit Annual Plan for 2021-2022 has been set at 40 days;
- (3) that the Plan does not contain any contingency provision. Where any unforeseen work demands arise, eg. special investigations or provisions of ad-hoc advice, this will require to be commissioned as an additional piece of work which will be subject to a separate agreement; and
- (4) the public sector Internal Audit standards require that the Annual Audit Plan should be kept under review to reflect any changing priorities and emerging risks. Any material changes to the Audit Plan will be presented to the IJB Audit Committee for approval.

Decided: that the Internal Audit Annual Plan for 2021 – 2022 be approved.

16 Status of External Audit Action Plans at 28 February 2021

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There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership on the status of current actions from External Audit Action Plans at 28 February 2021.

The Chief Internal Auditor presented the report and advised that:

- (1) there were no actions due for completion by 28 February 2021; and
- (2) there are currently 4 External Audit actions being progressed by officers, as

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detailed in the current status report at Appendix 1 to the report.

Decided:

- (1) that the status of External Audit Action Plans as at 28 February be noted; and
- (2) that it be agreed that future Locality Planning Group Action Plan reports contain an update rather than a timeline.

17 External Audit – Annual Audit Plan 2021 17

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership presenting the External Audit Plan for 2020/21 produced by Audit Scotland.

Mr Mark Laird from Audit Scotland presented the report and introduced his colleague Ms Grace Symes to the meeting.

Decided: that the Inverclyde Integration Joint Board Annual Audit Plan 2020/21 be noted.

18 IJB Best Value Statement 2020/21 18

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a Statement in relation to how the IJB has delivered Best Value during the previous financial year.

Decided: that the Draft Best Value statement as detailed in Appendix A to the report be approved.

19 Inverclyde Integration Joint Board – Directions Update March 2021 19

There was submitted a report by the Corporate Director (Chief Officer), Inverclyde Health & Social Care Partnership providing a summary of the Directions issued by Inverclyde Integration Joint Board to Inverclyde Council and NHS Greater Glasgow & Clyde in the period March 2020 to January 2021.

It was noted that a revised IJB Directions Policy and Procedure was approved by the IJB in September 2020. As part of the agreed procedure IJB Audit has assumed responsibility for maintaining an overview of progress with the implementation of Directions, requesting a mid-year progress report and escalating key delivery issues to the IJB. This is the first such report and covers the period from March 2020 to March 2021.

Decided: that the IJB Audit Committee note the content of the report.

INVERCLYDE INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 JUNE 2021

Inverclyde Integration Joint Board Audit Committee

Monday 21 June 2021 at 1.00pm

Present:

Voting Members:

Alan Cowan (Chair)	Greater Glasgow & Clyde NHS Board
Councillor Elizabeth Robertson (Vice Chair)	Inverclyde Council
Councillor Luciano Rebecchi	Inverclyde Council
Paula Speirs	Greater Glasgow & Clyde NHS Board

Non-Voting Members:

Diana McCrone	Staff Representative, Greater Glasgow & Clyde NHS Board
Stevie McLachlan	Inverclyde Housing Association Forum Representative – River Clyde Homes

Also present:

Louise Long	Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership
Allen Stevenson	On behalf of Sharon McAlees, Chief Social Worker, Inverclyde Council
Lisa Branter	Interim Chief Finance Officer, Health & Social Care Partnership
Andi Priestman	Chief Internal Auditor, Inverclyde Council
Vicky Pollock	Legal Services Manager, Inverclyde Council
Diane Sweeney	Senior Committee Officer, Inverclyde Council
Lindsay Carrick	Senior Committee Officer, Inverclyde Council
Craig Given (observing)	Finance Manager, Inverclyde Council

Chair: Alan Cowan presided.

The meeting took place via video-conference.

20 Apologies, Substitutions and Declarations of Interest 20

No apologies for absence or declarations of interest were intimated.

21 Minute of Meeting of IJB Audit Committee of 29 March 2021 21

There was submitted the Minute of the Inverclyde Integration Joint Board Audit Committee of 29 March 2021.

Decided: that the Minute be agreed.

22 IJB Risk Register

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There was submitted a report by the Corporate Director (Chief Officer) Inverclyde Health & Social Care Partnership (1) providing an update on the status of the IJB Strategic Risk Register (2) seeking endorsement of the approach to risk management and (3) seeking approval for the updated terminology on the IJB Risk Appetite Matrix.

The report was presented by Ms Long and summarised the process for reporting risk across the Health and Social Care Partnership (HSCP) and Inverclyde Integrated Joint Board (IJB). The IJB Risk Register (Appendix A), Approach to Risk Management/Risk Registers (Appendix B) and 'Updated' and 'Original' Risk Appetite Tables (Appendix C) were appended to the report for reference.

The report noted that the IJB held an Audit Committee Development Session on 15 March 2021, facilitated by CIPFA, which focused on the roles and responsibilities of the Audit Committee, skill development, risk management and assurance. At that session the Board agreed that it wished to update the terminology used in the Risk Appetite Matrix. The discussion on terminology at the Development Session led to the following suggested changes:

Current Wording	Revised Wording
Issue	Concern
Possible	Likely – medium/long term
Probable	Probable – short/medium term

These changes were captured in the Updated Risk Appetite Table.

The Chair advised his intention that the Committee discuss risk management topically:-

Approach to risk management -

The consensus was that the Committee were content with the approach taken to risk management as detailed in Appendix B to the report. Clarification was sought on 'Review and Reporting Lines' as detailed in the Appendix, with the confirmation from Ms Long that the HSCP Senior Management Team currently review the Risk Register at Senior Management Team meetings with a report presented to the IJB Audit Committee twice yearly, noting this reports recommendation that this be formalised to occur in September and March. The Committee commented on the Risk Strategy having been approved in 2016 and suggested that it may be time for a review.

Updated risk appetite matrix -

The Committee agreed that a separate facilitated Development Session should be arranged on risk appetite, as per the recommendation in the report, and suggested that Gallagher Bassett may provide this. Ms Speirs offered assistance as she has experience in this field, which was welcomed by Ms Long. The success of the previous Development Session on 15 March 2021 was acknowledged, with the Committee agreeing that a Development Session on risk appetite would also be beneficial. The timing of the Development Session was discussed, and members agreed that it would be useful if it took place before any potential review of the Risk Strategy, but that it would be useful to view the Risk Strategy before the Development Session.

IJB Risk Register -

The Committee discussed the layout and information contained within the Risk Register, a copy of which formed Appendix A to the report, in general terms, and it was agreed that the Risk Register be reviewed and officers consider the following suggestions:

difference between inherent and residual risk highlighted;

inclusion of a further column to reflect risk appetite;

expansion of the 'Additional Controls/Mitigating Actions & Time Frames with End Dates' with additional controls emphasised;

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column to provide more information on timelines; addition of the date when the risk was identified; and scoring risk 'before' and 'after' to reflect mitigations,

The Chair reflected on the Risk Register being a living document, confirmed the scoring system was useful to focus attention on priorities and advised that it would be beneficial to have a period of reflection and then develop an approach to further develop the Risk Register.

The Committee then reviewed the seven 'risk concerns' contained within the Risk Register and Ms Long provided an analysis of each one.

The Committee sought reassurance on Risk 3 (Financial sustainability/Constraints/Resource Allocation) and Risk 4 (Financial Implications of Responding to Covid-19), regarding the general impact of the pandemic, and specifically the provision of PPE, on budgets. Ms Long provided an explanation of the financial governance process including the allocation and use of Earmarked Reserves.

Concerns were expressed on Risk 5 (Workforce Sustainability and Implementation of the Workforce Plan). Ms Long acknowledged the concern, advised of significant additional investment in this area, and emphasised the current focus on succession planning and staff training. Mr Stevenson highlighted the steps taken to promote recruitment within various areas of the service, and noted that a flexible and innovative approach had been adopted. The risk score of 12 was acknowledged to reflect the seriousness with which this issue was taken, and the Committee also recognised that there was a national staffing shortage within certain medical professions.

The Committee requested an update on the impact of the Covid pandemic on Risk 6 (Performance Management Information) and Ms Long advised that national data was expected which would provide an insight into this.

Decided:

- (1) that the content of the report be noted;
- (2) that the approach to risk management be endorsed;
- (3) that the updated risk appetite matrix be noted and that a facilitated session for IJB future approval, arranged by January 2022 on risk appetite statement, be agreed;
- (4) that it be agreed that the Audit Committee will review the Risk Register in September and March each year; and
- (5) that the IJB Strategic Risk Register be noted and reviewed, taking into account the comments made at the meeting.

23 Mr Alan Cowan

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At the conclusion of business Mr Cowan acknowledged that this was his last IJB Audit Committee, thanked staff, both past and present, for their assistance and commitment, and congratulated Mr Given on his recent appointment as Chief Finance Officer. Ms Long thanked Mr Cowan for his stewardship and wished him well as he assumes the Chair of the Inverclyde Integration Joint Board.