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<b>Report To:</b>	<b>Inverclyde Integration Joint Board Audit Committee</b>	<b>Date:</b>	<b>26 June 2023</b>
<b>Report By:</b>	<b>Chief Officer Inverclyde Integration Joint Board</b>	<b>Report No:</b>	<b>IJBA/07/2023/AP</b>
<b>Contact Officer:</b>	<b>Andi Priestman</b>	<b>Contact No:</b>	<b>01475 712251</b>
<b>Subject:</b>	<b>STATUS OF EXTERNAL AUDIT ACTION PLANS – 31 MAY 2023</b>		

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## **1.0 PURPOSE AND SUMMARY**

1.1 ☐ For Decision ☒ For Information/Noting

1.2 The purpose of this report is to advise Inverclyde IJB Audit Committee members of the status of current actions from External Audit Action Plans at 31 May 2023.

## **2.0 RECOMMENDATIONS**

2.1 It is recommended that Inverclyde IJB members note the progress to date in relation to the implementation of external audit actions.

**Kate Rocks**  
**Chief Officer**  
**Inverclyde Health and Social Care Partnership**

### 3.0 BACKGROUND AND CONTEXT

- 3.1 The Chief Internal Auditor co-ordinates follow up reporting on current actions arising from External Audit Action Plans on a monthly basis with regular reporting to the Audit Committee.
- 3.2 There was one action due for completion by 31 May 2023 which has missed the deadline set by management.
- 3.3 There are 3 current external audit actions being progressed by officers. The current status report is attached at Appendix 1.

### 4.0 PROPOSALS

- 4.1 The Inverclyde IJB Audit Committee is asked to note the progress to date in relation to the implementation of external audit actions.

### 5.0 IMPLICATIONS

- 5.1 The table below shows whether risks and implications apply if the recommendation(s) is(are) agreed:

SUBJECT	YES	NO	N/A
Financial		X	
Legal/Risk	X		
Human Resources		X	
Strategic Plan Priorities		X	
Equalities		X	
Clinical or Care Governance		X	
National Wellbeing Outcomes		X	
Children & Young People's Rights & Wellbeing		X	
Environmental & Sustainability		X	
Data Protection		X	

#### 5.2 Legal/Risk

There is a risk that failure to implement agreed audit actions in a timely manner could result in an inability to provide a reasonable level of assurance over the Inverclyde IJB's system of internal control to those charged with governance.

### 6.0 DIRECTIONS

6.1	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	

### 7.0 CONSULTATION

- 7.1 Relevant Officers were asked to provide updates to the report as appropriate.

## **8.0 BACKGROUND PAPERS**

8.1 External Audit Reports. Copies available from Chief Internal Auditor.

**INVERCLYDE INTEGRATION JOINT BOARD  
INTERNAL AUDIT REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS  
AT 31 MAY 2023**

**Summary:   Section 1   Summary of Management Actions due for completion by  
31/05/2023**

There was one action due for completion by 31 May 2023 which has missed the deadline set by management.

**Section 2   Summary of Current Management Actions Plans at  
31/05/2023**

At 31 May 2023 there were no audit reports delayed due to management not finalising the action plan within agreed timescales.

**Section 3   Current Management Actions at 31/05/2023**

At 31 May 2023 there were 3 current audit action points.

**Section 4   Analysis of Missed Deadlines**

At 31 May 2023 there was one audit action point where the agreed deadline has been missed.

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

**SUMMARY OF MANAGEMENT ACTION PLANS DUE FOR COMPLETION BY 31.05.2023**

**SECTION 1**

<b>No. of Actions Due</b>	<b>No. of Actions Completed</b>	<b>Deadline missed Revised date set*</b>	<b>Deadline missed Revised date to be set*</b>
1			1

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

**INVERCLYDE COUNCIL INTERNAL AUDIT  
REPORT TO AUDIT COMMITTEE ON  
STATUS OF EXTERNAL AUDIT ACTION PLAN POINTS**

**SUMMARY OF CURRENT MANAGEMENT ACTIONS AS AT 31.05.2023**

**SECTION 2**

**CURRENT ACTIONS**

<b>Month</b>	<b>No of actions</b>
Due for completion June 2023	2
Completion date to be advised	1
<b>Total Actions</b>	<b>3</b>

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

**CURRENT MANAGEMENT ACTIONS AS AT 31.01.2023**

**SECTION 3**

<b>Action</b>	<b>Owner</b>	<b>Expected Date</b>
<b>2021/22 Annual Audit Report (November 2022)</b>		
<b>Medium to Long Term Financial Plan Recommendation:</b> The IJB should develop a longer-term financial plan which extend a 3-year period.  <b>Agreed Action:</b> A new 5 year financial plan will be produced by March 2023.	<b>Chief Financial Officer</b>	<b>30.06.2023</b>
<b>b/f Integration Scheme Review Recommendation:</b> The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.  <b>Agreed Action:</b> The Integration Scheme is currently being reviewed. The IJB are working closely with Legal Services within Inverclyde Council and NHS Greater Glasgow and Clyde to review their current Integration Scheme. This matter has been disclosed the Governance Statement in the IJB's annual accounts.	<b>Chief Officer</b>	<b>To be advised*</b>
<b>b/f Implementation of Locality Planning Groups Recommendation:</b> Locality Planning Groups should be implemented to oversee the development of Locality Action Plans.  <b>Agreed Action:</b> As part of the requirements laid down in the Public Bodies (Joint Working) (Scotland) Act 2014. The HSCP will develop Two Locality Groups – an East Locality and a West Locality, they will work alongside the six communication and engagement groups of Inverclyde Council and Inverclyde Community Planning. We endeavour to have the Localities set up by end of March 2023.	<b>Chief Financial Officer</b>	<b>30.06.2023</b>

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

**SECTION 4**

<b>Report</b>	<b>Action</b>	<b>Original Date</b>	<b>Revised Date</b>	<b>Management Comments</b>
<b>2021/22 Annual Audit Report (November 2022)</b>	<p><b>b/f Integration Scheme Review Recommendation:</b> The updated Integration Scheme should be approved and submitted to the Scottish Government as soon as practicable.</p> <p><b>Agreed Action:</b> The Integration Scheme is currently being reviewed. The IJB are working closely with Legal Services within Inverclyde Council and NHS Greater Glasgow and Clyde to review their current Integration Scheme. This matter has been disclosed the Governance Statement in the IJB's annual accounts.</p>	<b>31.05.23</b>	<b>To be advised</b>	This continues to be outstanding. The Integration schemes have not been agreed across all partners yet. We continue to work with both the NHS and Council around this matter.