

## Minute of Meeting Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

Date	Time	Venue
Friday, 18 November 2022	10:00	Remotely by MS Teams,

### Present

Councillor Jacqueline Cameron and Councillor Fiona Airlie-Nicolson) (Renfrewshire Council); Margaret Kerr and Ann Cameron Burns (Greater Glasgow & Clyde Health Board); and Paul Higgins (Health Board staff member involved in service provision).

### Chair

Councillor Cameron, Chair, presided.

### In Attendance

Christine Laverty, Chief Officer, Sarah Lavers, Chief Finance Officer, Sian Ramsay, Assistant Finance Business Partner, David Fogg, Service Improvement Officer, James Higgins, Corporate Business Officer and Phil MacDonald, Service Manager, Residential and Day Services (all Renfrewshire Health and Social Care Partnership); David Low, Democratic Services Manager, Andrea McMahon, Chief Internal Auditor, Elaine Currie, Senior Committee Services Officer and Duncan Pole, End User Technician (all Renfrewshire Council); and Pauline Gillen, Audit Director and Karla Graham, Senior Auditor (both Audit Scotland).

### Recording of Meeting

Prior to the commencement of the meeting the Chair intimated that this meeting of the Committee would be recorded and that the recording would be available to watch on both the Council and HSCP websites.

### Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

## 1 Minutes

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 9 September 2022 and the Minute of the special meeting of the IJB Audit, Risk and Scrutiny Committee held on 26 October 2022 were submitted.

**DECIDED:** That the Minutes be approved.

## 2 Internal Audit Plan 2022/23 - Progress

The Chief Internal Auditor submitted a report providing an update on the progress of the internal audit plan for 2022/23, a copy of which was appended to the report.

The report intimated that the audit plan set out a resource requirement of 55 days, including governance work, reviewing the adequacy and compliance with the Local Code of Corporate Governance, time for follow-up of previous recommendations, ad-hoc advice and planning and reporting.

The report advised that the fieldwork for the information governance engagement had commenced; the governance engagement on risk management processes was still currently planned to commence in quarter 3 and the annual review of the Local Code of Corporate Governance was due to commence in quarter 4. Further, that the audit plan remained flexible and that these planned dates could change, in consultation with management. It was noted that time for planning and reporting continued to be used for regular reporting to this committee.

**DECIDED:** That the progress against the internal audit plan for 2022/23 be noted.

## Sederunt

Ann Cameron Burns joined the meeting prior to consideration of the following item of business.

## 3 Summary of Internal Audit Activity in Partner Organisations

The Chief Internal Auditor submitted a report providing a summary of internal audit activity, relevant to the IJB, undertaken in partner organisations during 1 April to 30 September 2022.

The report intimated that the IJB directed both Renfrewshire Council and NHSGGC to deliver services that enabled the IJB to deliver on its strategic plan. Both Renfrewshire Council and NHSGGC had internal audit functions and conducted audits across each organisation, the findings of which were reported to the respective audit committees. Members of the IJB had an interest in the outcomes of the audits at both Renfrewshire Council and NHSGGC that impacted upon the IJB's ability to deliver the strategic plan or support corporate functions.

In relation to internal audit activity within Renfrewshire Council, the report provided detail on self-directed support and creditors.

In relation to internal audit activity within NHSGGC, the report provided detail on assurance framework – directorate risk register; bed management; ICT service delivery; the financial systems health check in relation to procurement and tendering;

the Hospital Electronic Prescribing and Medicines Administration (HEPMA) project governance; remobilising planning and recruitment.

**DECIDED:** That the content of the report be noted.

#### 4 **Annual Audit Report on IJB Accounts 2021/22**

Under reference to item 10 of the Minute of the meeting of the IJB held on 24 June 2022, the Chief Finance Officer submitted a report outlining Audit Scotland's findings from the audit of the IJB's financial statements for 2021/22. A copy of the report by Audit Scotland was appended.

The report intimated that, each year the IJB's external auditors, Audit Scotland, carried out an audit of the IJB's financial statements and provided an opinion as to whether those statements provided a true and fair view of the financial position of the IJB and its income and expenditure for the year, and also whether they had been prepared in accordance with the Local Government (Scotland) Act 1973.

In accordance with International Auditing Standards (ISA260), Audit Scotland were obliged to report to those charged with the governance of the organisation, matters which had arisen in the course of the audit.

The report advised that, in terms of the Local Authority Accounts (Scotland) Regulations 2014, IJBs must meet to consider the annual accounts and aim to approve those accounts for signature no later than 30 September immediately following the financial year to which they related. In addition, any further report by the external auditor on the audited annual accounts should also be considered by the IJB, or a committee of the IJB whose remit included audit and governance. Due to the impact of the Coronavirus pandemic, additional flexibility in terms of the approval process was provided under Regulation 10(1) of the accounts regulations requiring approval of the audited accounts for signature by 30 November 2022. It was noted that in order to comply with these requirements, the audited financial statements would be presented to the IJB for approval at a meeting scheduled to be held on 25 November 2022.

The Audit Director made reference to the covering letter, the proposed independent auditor's report and the draft letter of representation. In presenting the report, the Audit Director sought confirmation from members, as those charged with governance, if they required to bring any instances of actual, suspected or alleged fraud; any subsequent events that had occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity to Audit Scotland's attention. Although not related to any actual, suspected or alleged fraud, Margaret Kerr asked the Audit Director for the reason that there was no disclosure around the clawback of reserves of covid monies and asked if this should in fact be a disclosable subsequent event. The Audit Director confirmed that this matter had been discussed with the finance team and Audit Scotland were content that this was not a post balance sheet event that required disclosure as no final amount or mechanism for clawing this back was yet known. This matter had been mentioned in the accounts on a factual basis.

The Audit Director then provided an overview of Audit Scotland's proposed 2021/22 Annual Audit Report and thanked the Chief Finance Officer and her team, for their help and support throughout the process and advised members that the quality of the working papers provided during the audit process were of a very high standard.

On behalf of the Committee, the chair thanked both Audit Scotland and the HSCP finance team for the work undertaken and welcomed Sian Ramsay to the meeting.

**DECIDED:** That the Audit Scotland report be noted.

## 5 **IJB Audited Annual Accounts 2021/22**

Under reference to item 10 of the Minute of the meeting of the IJB held on 24 June 2022, the Chief Finance Officer submitted a report relative to the audited annual accounts for the IJB for 2021/22, a copy of which was appended to the report.

The Chief Finance Officer advised that this would be the last time that Audit Scotland would be auditing the IJB accounts and thanked the team from Audit Scotland for the work undertaken as part of the audit process over numerous years.

The report intimated that, in line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the unaudited annual accounts for 2021/22 at its meeting on 24 June 2022 and the accounts were subsequently submitted for audit to the IJB's external auditors, Audit Scotland.

The report advised that during the course of the audit, a few presentational adjustments had been identified and had been updated in the audited annual accounts. There were no unadjusted misstatements which, due to materiality, had not been reflected in the annual accounts. The audit had now been completed and the annual accounts appended had been amended to reflect the findings of the audit.

The report noted that the audited financial statements would be presented to the IJB for approval at a meeting scheduled to be held on 25 November 2022.

On behalf of the Committee, Margaret Kerr thanked all involved in ensuring that the accounts were in a very good position.

**DECIDED:**

(a) That the IJB Audit, Risk and Scrutiny Committee recommend to the IJB that the audited annual accounts 2021/22 be approved for signature; and

(b) That the audited annual accounts be submitted to the IJB for approval and signature.

## 6 **Update on Risk Register**

Under reference to item 3 of the Minute of the meeting of this Committee held on 26 October 2022, the Strategic Lead & Improvement Manager submitted a report providing an update on the continued implementation of the IJB's updated risk management framework and the updates made to the IJB's risk and issues register.

The report intimated that the risk management framework set out the principles by which the HSCP and IJB identified and managed strategic and operational risks impacting upon the organisation and formed a key strand of the IJB's overall governance mechanisms. The framework set out how risks and issues should be identified, managed and reported.

**DECIDED:**

(a) That the further work which had been undertaken to implement the revised risk management framework across operational services within the HSCP, including the ongoing monitoring of the take-up of the online training module launched in August

2022 and the ongoing preparation with services for the planned internal audit of risk management arrangements, as detailed in section 4 of the report, be noted; and

(b) That the updates that had been made to currently identified risks and issues, following further assessment and engagement with the HSCP and partners, as detailed in section 5 of the report, be approved.

## 7 **IJB Directions Annual Report**

The Head of Strategic Planning & Health Improvement submitted a report setting out a summary of the Directions issued to Renfrewshire Council and NHSGGC for the period September 2021 to September 2022, a copy of which was appended to the report.

The report intimated that the issuing of Directions was the method through which the IJB commissioned the parent organisations to deliver the priorities outlined within the Strategic Plan. Directions were legally binding and the Public Bodies (Joint Working) (Scotland) Act 2014, along with the associated guidance and legislation, provided the framework for which they operated within.

The report advised that the only Directions issued related specifically to the financial allocations and budgetary resources of the IJB, including in response to additional funding made available to support areas such as winter pressures and CAMHS recovery and renewal, and as such, the report did not provide details of the contents or a commentary on their impacts as it was considered that this level of oversight was facilitated through the normal performance management and scrutiny arrangements of both the IJB and the HSCP.

**DECIDED:** That the contents of the report be noted.

## 8 **Inspection of Montrose Care Home by the Care Inspectorate**

The Head of Health & Social Care submitted a report summarising the findings from the inspection conducted at Montrose Care Home by the Care Inspectorate on 17 to 19 August 2022.

The report intimated that social care services were subject to a range of audit and scrutiny activities to ensure that all statutory duties were being undertaken and that appropriate care and support was provided to vulnerable individuals and groups. Care services in Scotland could not operate unless they were registered with the Care Inspectorate who inspected, awarded grades and assisted services to improve. The Care Inspectorate also investigated complaints regarding care services and could act when standards of care were not met.

The report advised that since 1 April 2018, the Health and Social Care Standards developed by the Scottish Government had been used across Scotland and that the Care Inspectorate expected that these would be used in planning, commissioning, assessment and in delivering care and support.

The report noted that on 17 August 2022, the Care Inspectorate began an unannounced three-day inspection of services at Montrose Care Home. Following this inspection, three previous areas for improvement were recorded as met and the Care Inspectorate graded Montrose Care Home as 4-Good. The report provided a breakdown of the key questions considered during the inspection and the quality indicators.

**DECIDED:** That the content of the report be noted.

## 9 **Inspection of Renfrew Care Home by the Care Inspectorate**

The Head of Health & Social Care submitted a report summarising the findings from the inspection conducted at Renfrew Care Home by the Care Inspectorate on 31 August to 2 September 2022.

The report intimated that social care services were subject to a range of audit and scrutiny activities to ensure that all statutory duties were being undertaken and that appropriate care and support was provided to vulnerable individuals and groups. Care services in Scotland could not operate unless they were registered with the Care Inspectorate who inspected, awarded grades and assisted services to improve. The Care Inspectorate also investigated complaints regarding care services and could act when standards of care were not met.

The report advised that since 1 April 2018, the Health and Social Care Standards developed by the Scottish Government had been used across Scotland and that the Care Inspectorate expected that these would be used in planning, commissioning, assessment and in delivering care and support.

The report noted that on 31 August 2022, the Care Inspectorate began an unannounced three-day inspection of services at Renfrew Care Home. Following this inspection, one area of improvement had been recorded and three previous areas for improvement were recorded as met and the Care Inspectorate graded Renfrew Care Home as 4-Good. The report provided a breakdown of the key questions considered during the inspection and the quality indicators.

On behalf of the Committee, Councillor Airlie-Nicolson thanked care home staff for all the work undertaken during very difficult times especially in meeting the deadlines involved in these inspections in addition to present workloads and intimated that to get gradings at these levels was an achievement in light of the robust procedures in place for inspections by the Care Inspectorate.

Also, on behalf of the Committee, Margaret Kerr referred to delayed discharges in Renfrewshire and thanked all staff involved in performing very well in very difficult circumstances and intimated that, as a result of this work, members were not concerned in any way about the position in Renfrewshire.

**DECIDED:** That the content of the report be noted.

## 10 **Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of this Committee would be held remotely by MS teams at 10.00 am on 24 March 2023.