
To: Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee

On: 24 March 2023

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Reports

1. Summary

- 1.1 A risk based Internal Audit Plan for 2022/23 was approved by the IJB Audit Committee on 18 March 2022. In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
 - 1.2 Appendix 1 provides details of the completed audit engagements with the overall assurance rating and the number of recommendations in each risk category. The committee summaries are also attached.
-

2. Recommendations

- 2.1 That the Integration Joint Board Audit, Risk and Scrutiny Committee are asked to note the content of the report.
-

Implications of the Report

- 1. **Financial** - none.
- 2. **HR & Organisational Development** - none.
- 3. **Community Planning** - none.
- 4. **Legal** - none.
- 5. **Property/Assets** - none.
- 6. **Information Technology** - none.
- 7. **Equality & Human Rights** - none

8. **Health & Safety** - none.

9. **Procurement** - none.

10. **Risk** - The subject matter of this report is the progress of the risk-based Audit Plan for the IJB.

11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Appendix 1

Integration Joint Board Audit, Risk and Scrutiny Committee

Internal Audit Service

Summary of Final Audit Reports Issued

Engagement	Assurance Rating (note 1)	Recommendation Ratings			
		Critical	Important	Good Practice	Service Improvement
Governance Arrangements	Substantial	0	0	0	0
Information Governance	Reasonable	0	1	2	0

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk. There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.
Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

INTEGRATION JOINT BOARD

Corporate Governance Framework

(B0017/2023/001)

Date: March 2023

COMMITTEE SUMMARY

Audit Objectives

The IJB have developed local governance arrangements that are designed to ensure compliance with, 'Delivering Good Governance in Local Government: Framework,' published by CIPFA. The objectives of this audit were to review independently and report annually to the IJB Audit, Risk and Scrutiny Committee:

- To provide assurance on the adequacy and effectiveness of the Local Code of Corporate Governance and the extent of compliance with it.
- To support the Chief Internal Auditor's annual opinion included in the Internal Audit Annual Report and the Governance Statement included in the Annual Accounts.

Audit Scope

1. Obtained an up-to-date copy of the IJB's Local Code of Corporate Governance and selected a sample of elements for compliance testing.
2. Obtained the appropriate evidence to confirm compliance with the Code.

Key Audit Assurances

- The Local Code and Sources of Assurance for Governance Arrangements was updated and submitted to the Renfrewshire Integration Joint Board on the 24th of June 2022.
- Based on our sample check of the evidence used to demonstrate compliance, we would confirm that the IJB complies with the requirements of the Local Code of Corporate Governance.

Key Risks

No key risks were identified as a result of this audit.

Overall Audit Opinion

Internal Audit has reviewed the adequacy and effectiveness of the revised Code which was presented to the Renfrewshire Integration Joint Board on the 24th of June 2022.

Based on our sample check of the evidence used to demonstrate compliance, we would confirm that the IJB complies with the requirements of the Local Code of Corporate Governance. In addition, it is evident that the Local Code has been subject to regular review and updating in line with developments in best practice.

Internal Audit Report
INTEGRATION JOINT BOARD
Information Governance (A0114/2023/001)
Date: January 2023

COMMITTEE SUMMARY

Audit Objectives
<p>The objectives of the review were to ensure that:</p> <ul style="list-style-type: none">• Relevant staff are aware of the Complaints procedures.• There is sufficient evidence held by HSCP officers to demonstrate compliance with the Complaints procedures.• Relevant staff are aware of procedures for dealing with Councillor requests for information.• There is sufficient evidence held by HSCP officers to demonstrate compliance with procedures for administering Councillor requests for information.
Audit Scope
<ol style="list-style-type: none">1. Checked that there were sufficient procedures in place to ensure that relevant staff are aware of the complaints procedure and procedures for administering Councillor requests for information.2. Checked that these procedures were being adhered to i.e., complaints registers and registers of Councillor requests were being properly maintained by the Renfrewshire Health and Social Care partnership.
Key Audit Assurances
<p>Relevant staff are aware of the complaints procedures and procedures for dealing with Councillor requests for information.</p>
Key Risks
<p>Without the back up evidence for the average days to respond to complaints and enquiries being available, the figures being reported to Board cannot be substantiated.</p>
Overall Audit Opinion
<p>Whilst the procedures being followed for dealing with complaints and Councillor enquiries was found to be satisfactory, there was a lack of supporting documentation held to substantiate the reported response times for complaints and enquiries. The auditor has made recommendations to address this, and the other minor housekeeping issues identified during the audit.</p>