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

On: 29 June 2018

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Reports

1. Summary

- 1.1 A risk based Internal Audit Plan for 2017/18 was approved by the IJB Audit Committee on 29 January 2018. In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. All planned reviews have been completed.
 - 1.2 Appendix 1 provides details those audit engagements completed during the period 1 January to 18 May 2018 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.
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2. Recommendations

- 2.1 That the Integration Joint Board Audit Committee are asked to note the content of the report.
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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's for the IJB.
 11. **Privacy Impact** - none.
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List of Background Papers – none.

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Appendix 1

Integration Joint Board Audit Committee

Internal Audit Service

Summary of Final Audit Reports issued

Engagement	Assurance Rating (note 1)	Recommendation Ratings			
		Critical	Important	Good Practice	Service Improvement
Compliance with the Integration Scheme	Substantial			1	
Local Code of Corporate Governance	Reasonable		1		

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

IJB



Integration Scheme Compliance (B0017/2018/002)

B0017/2018/002

Date: May 2018

COMMITTEE SUMMARY

Audit Objectives

The objective of the audit was to ensure that adequate evidence is available to confirm that significant elements of the Integration Scheme are being complied with.

Audit Scope

Obtained and reviewed for adequacy, documentation and information in relation to:

- Clinical and Care Governance
- Chief Officer updates regarding acute hospital services and the set aside budget for these services
- Participation and Engagement
- Information Sharing and Data Handling
- Complaints

Key Audit Assurances

Clinical and Care Governance arrangements are in place that cover the areas specified in the Integration Scheme.

Regular updates are provided to the IJB regarding acute hospital services and the set aside budget for these services.

Participation and Engagement Strategy was in place within 6 months of formation of the IJB.

Key Risks

There are no key risks arising from this audit.

Overall Audit Opinion

In general, arrangements are in place to confirm that the IJB are complying with the elements of the Integration Scheme covered in this audit. The audit has identified that the Information Sharing Protocol in relation to Health and Social Care Integration amongst Renfrewshire Council, Greater Glasgow Health Board and The Integration Joint Board has not been annually reviewed as agreed.

Management Commentary

Management agreed to action the one good practice recommendation made in relation to reviewing the Information Sharing Protocol.

Internal Audit Report

INTEGRATION JOINT BOARD

Local Code of Corporate Governance (C0371/2018/038)



C0371/2018/038

Date: May 2018

COMMITTEE SUMMARY

Audit Objectives

The objective of the audit was to ensure that:

- There is sufficient evidence held by the Integration Joint Board (IJB) to demonstrate compliance with the Local Code of Corporate Governance.

Audit Scope

- 1.1 Obtained a copy of the IJB's 'Sources of Assurance' template approved by the IJB Audit Committee in January 2018 which lists the evidence available to support compliance with each principle of the Local Code of Corporate Governance.
- 1.2 Obtained a copy of the CIPFA/SOLACE document entitled, 'Delivering Good Governance' and carried out testing to ascertain the level of compliance by comparing the evidence available per the IJB, 'Sources of Assurance' template against the requirements of the Code.

Key Audit Assurances

Evidence was available to support the IJB's compliance with some of the behaviours and actions linked to the sub-principles within the Local Code of Corporate Governance.

Key Risks

There are no key risks to report in relation to the IJBs demonstration of compliance with the Local Code of Corporate Governance.

Overall Audit Opinion

Due to evidence being omitted from the Sources of Assurance and the format of the Local Code of Corporate Governance, members are unable to identify easily that all the elements of the code are being fully complied with.

Internal Audit Report

INTEGRATION JOINT BOARD

Local Code of Corporate Governance
(C0371/2018/038)



C0371/2018/038

Date: May 2018

Management Commentary
<p>The working version of the Local Code of Corporate Governance and Sources of Assurance will be reviewed and updated.</p> <p>Further discussion will also take place with the IJB Chair and Vice Chair in relation to behaviours and actions detailed for each sub-principle with a view to streamlining this and avoiding duplication/repetition.</p>