

## **Notice of Meeting and Agenda**

### **Renfrewshire Health and Social Care Integration Joint Board Audit, Risk and Scrutiny Committee**

<b>Date</b>	<b>Time</b>	<b>Venue</b>
Friday, 17 November 2023	10:00	Remotely by MS Teams,

MARK CONAGHAN  
Clerk

#### **Membership**

Margaret Kerr (Chair) and Councillor Jacqueline Cameron (Vice Chair)

Councillor Fiona Airlie-Nicolson: Ann Cameron Burns: Alan McNiven: Paul Higgins

#### **Please Note**

**At the conclusion of the meeting, in terms of the Committee's terms of reference, members of the Committee will meet with the Chief Internal Auditor without senior officers present.**

#### **Recording of Meeting**

This meeting will be recorded for subsequent broadcast via the Council's internet site. If you have any queries regarding this please contact committee services on democratic-services@renfrewshire.gov.uk

To find the recording please follow the link which will be attached to this agenda once the meeting has concluded.

## **Further Information - online meetings only**

This meeting is on-line only but is a meeting which is open to members of the public by prior arrangement. A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at <http://renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx>

For further information, please email [democratic-services@renfrewshire.gov.uk](mailto:democratic-services@renfrewshire.gov.uk)

## **Members of the Press and Public - contact details**

Members of the press and public wishing to attend the meeting should contact [democratic-services@renfrewshire.gov.uk](mailto:democratic-services@renfrewshire.gov.uk) to allow the necessary arrangements to be made.

## **Recording**

[https://youtu.be/w4tzXQmSxQc?si=\\_Ok9wrpW1ErggbUB](https://youtu.be/w4tzXQmSxQc?si=_Ok9wrpW1ErggbUB)

## Items of business

### Apologies

Apologies from members.

### Declarations of Interest and Transparency Statements

Members are asked to declare an interest or make a transparency statement in any item(s) on the agenda and to provide a brief explanation of the nature of the interest or the transparency statement.

- |          |  |                  |
|----------|--|------------------|
| <b>1</b> | <b>Minutes</b>   | <b>5 - 14</b>    |
|          | Minute of special meeting of the IJB Audit, Risk and Scrutiny Committee held on 18 September 2023 and Minute of meeting of the IJB Audit, Risk and Scrutiny Committee held on 18 September 2023. |                  |
| <b>2</b> | <b>Internal Audit Plan 2023/24 - Progress</b>  | <b>15 - 18</b>   |
|          | Report by Chief Internal Auditor.  |                  |
| <b>3</b> | <b>CIPFA Audit Committee Guidance - Self Assessment and Action Plan</b>  | <b>19 - 52</b>   |
|          | Report by Chief Internal Auditor.  |                  |
| <b>4</b> | <b>Summary of Internal Audit Reports in Partner Organisations</b>  | <b>53 - 58</b>   |
|          | Report by Chief Internal Auditor.  |                  |
| <b>5</b> | <b>Final Annual Audit Report on the IJB Accounts 2022/23</b>   | <b>59 - 110</b>  |
|          | Report by Chief Finance Officer.   |                  |
| <b>6</b> | <b>Update on Risk and Issue Register</b>   | <b>111 - 140</b> |
|          | Report by Strategic Lead & Improvement Manager.  |                  |
| <b>7</b> | <b>IJB Directions - Annual Report</b>  | <b>141 - 150</b> |
|          | Report by Head of Strategic Planning & Health Improvement.   |                  |
| <b>8</b> | <b>Inspection of Hunterhill Care Home by the Care Inspectorate</b>   | <b>151 - 156</b> |
|          | Report by Head of Health & Social Care.  |                  |
| <b>9</b> | <b>Date of Next Meeting</b>  |                  |
|          | Note that the next meeting of this Committee will be held remotely on MS teams at 10.00 am on 15 March 2024.   |                  |





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

Date	Time	Venue
Monday, 18 September 2023	09:45	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

Margaret Kerr, Chair, presided.

### In Attendance

Elaine Currie, Senior Committee Services Officer (Renfrewshire Council); and Rob Jones, Partner and Grace Scanlin, Senior Manager (Ernst & Young).

### 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 and Transparency Statements

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

## **EXCLUSION OF PRESS AND PUBLIC**

The Committee resolved that the press and public be excluded from the meeting during consideration of the following item of business as it was likely, in view of the nature of the business to be transacted that if members of the press and public were present there would be disclosure to them of exempt information as defined in paragraph 1 of part I of schedule 7A of the Local Government (Scotland) Act 1973.

### **1 External Auditors**

In terms of the Committee's terms of reference, members of the Committee met with external auditors, Ernst & Young, without senior officers present.

## Minute of Meeting

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

Date	Time	Venue
Monday, 18 September 2023	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); Alan McNiven (third sector representative) and Paul Higgins (Health Board staff member involved in service provision).

#### Chair

Margaret Kerr, Chair, presided.

#### In Attendance

Mark Conaghan, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor and Elaine Currie, Senior Committee Services Officer (all Renfrewshire Council); Christine Lavery, Chief Officer (for items 9 to 12 only), Sarah Lavers, Chief Finance Officer, Pauline Robbie, Head of Health & Social Care (West Renfrewshire), David Fogg, Service Improvement Officer, Sian Ramsey, Finance Business Partner and John Millar, Communications Business Lead (Transformation) (all Renfrewshire Health and Social Care Partnership) and Rob Jones, Partner and Grace Scanlin, Senior Manager (both Ernst & Young).

#### 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 and Transparency Statements**

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

### **1 Chair and Vice Chair**

The Clerk submitted a report advising that at the meeting of the Integration Joint Board (IJB) held on 30 June 2023, Margaret Kerr had been appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Jacqueline Cameron had been appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.

On behalf of the Committee, Margaret Kerr thanked Councillor Cameron for her input to the work of the Committee as Chair and welcomed her to the meeting in her role as Vice Chair.

**DECIDED:** That it be noted that Margaret Kerr had been appointed as Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years and that Councillor Jacqueline Cameron had been appointed as Vice Chair of the IJB Audit, Risk and Scrutiny Committee from 15 September 2023 for a period of two years.

### **2 Minute**

The Minute of the meeting of the Integration Joint Board (IJB) Audit, Risk and Scrutiny Committee held on 23 June 2023 was submitted.

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

### **3 Annual Audit Report on the IJB Accounts 2022/23**

Under reference to item 7 of the Minute of the meeting of the IJB held on 30 June 2023, the Chief Finance Officer submitted a report outlining Ernst & Young's findings from the audit of the IJB's financial statements for 2022/23. A copy of the report by Ernst & Young was appended.

The report intimated that the IJB's external auditors, Ernst & Yong (EY), carried out an audit of the IJB's financial statements to provide 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), EY were obliged to report to those charged with the governance of the organisation, matters which had risen in the course of the audit.



The report advised that, in terms of the Local Authority Accounts (Scotland) Regulations 2014, the IJB required to 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. 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 29 September 2023.

The Chair advised that members had met privately with EY prior to this meeting and that there were no matters that the external auditors required to bring to the attention of members.

Rob Jones, Partner, EY, presented his report to the Committee providing an overview of the key items. The Chair requested further detail as to why Best Value had been given an Amber RAG rating and following an update from Rob, it was noted that further discussion would be undertaken with Audit Scotland in relation to this RAG rating prior to finalisation of the Annual Audit Report.

**DECIDED:**

(a) That the Annual Audit Report from EY be noted; and

(b) That it be noted that EY would further discuss the Amber RAG rating for Best Value with Audit Scotland prior to finalisation of the Annual Audit Report.

#### 4 **IJB Audited Annual Accounts 2022/23**

Under reference to item 7 of the Minute of the meeting of the IJB held on 30 June 2023, the Chief Finance Officer submitted a report relative to the Audited Annual Accounts for the IJB for 2022/23, a copy of which was appended to the report.

The report intimated that, in line with the Local Authority Accounts (Scotland) Regulations 2014, the IJB considered the Unaudited Annual Accounts for 2022/23 at its meeting held on 30 June 2023 and the accounts were subsequently submitted for audit to the IJB's external auditors, EY.

The report advised that during the course of the audit, some minor adjustments had been identified and 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 Annual Accounts 2022/23 would be submitted to the meeting of the IJB scheduled to be held on 29 September 2023 for approval and signature.

On behalf of the Committee, the Chair thanked both EY and the HSCP finance team for the work undertaken in ensuring that the accounts were in a very good position.

**DECIDED:** That the Audited Annual Accounts 2022/23 be submitted to the IJB for approval and signature.

## 5 **Internal Audit Plan 2022/23 and 2023/24 - Progress**

The Chief Internal Auditor submitted a report providing an update on the progress of the Internal Audit Plan for 2023/24, a copy of which was appended to the report, and providing an update on the completion of the 2022/23 audit plan.

The report intimated that the plan set out a resource requirement of 35 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 2022/23 engagement on risk management processes had been finalised by Azets and formed item 6 of this Minute. Further that fieldwork had commenced for the 2023/24 review of performance management and that the annual review of the adequacy and compliance with the Local Code of Corporate Governance would be undertaken in quarter 4.

The report indicated 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 and 2023/24 be noted.

## 6 **Summary of Internal Audit Reports**

The Chief Internal Auditor submitted a report providing a summary of internal audit reports issued.

The report advised that a risk-based Internal Audit Plan for 2022/23 had been approved by this Committee at its meeting held on 18 March 2022 and, in line with the Public Sector Internal Audit Standards, Internal Audit must report the results of each engagement to this Committee.

Appendix 1 to the report provided details of the completed audit engagement on risk management with the overall assurance rating and the number of recommendations in each risk category. The committee summary for this audit engagement formed Appendix 2 to the report.

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

## 7 **Summary of Internal Audit Reports in Partner Organisations**

The Chief Internal Auditor submitted a report providing a summary of internal audit activity, relevant to the IJB, recently undertaken in partner organisations.

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 the audit engagement for Business Continuity Plans – ICT Systems, Cyber Security and the Information Asset Register.

In relation to internal audit activity within NHSGGC, the report provided detail on the audit reviews in relation to the use of agency staff and Moving Forward Together implementation.

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

## 8 **CIPFA Audit Committee Guidance - Self Assessment Arrangements**

The Chief Internal Auditor submitted a report relative to the guidance published by the Chartered Institute of Public Finance and Accountancy (CIPFA) in late 2022 for local authority Audit Committees, the purpose of which was to support members in fulfilling their role on Committees.

The report intimated that the guidance promoted that a regular self-assessment against the key principles should be undertaken to support the planning of audit committee work programmes and training plans and also to inform the annual report.

The report advised that the External Auditor's Annual Audit Report contained a recommendation that 'The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees.'

The CIPFA guidance provided a framework for assessing the effectiveness of the Audit Committee and comprised distinct but inter-dependent areas that should be assessed and the 'Self-assessment of good practice' and the 'Evaluating the impact and effectiveness of the audit committee' appendices were attached to the report.

The report proposed that an initial assessment be undertaken by the Chair of the Audit, Risk and Scrutiny Committee, the Chief Internal Auditor, the Clerk to the Committee with officers from the HSCP contributing where appropriate. Further, that a development session be arranged with participation from members of the Audit, Risk and Scrutiny Committee with the outcome of the development session being a comprehensive action plan for improvement and compliance against the CIPFA guidance.

**DECIDED:**

(a) That the proposed format for the self-assessment against the CIPFA Audit Committee Guidance be approved;

(b) That a development session for members of the Committee be arranged; and

(c) That it be agreed that the resulting action plan would be submitted to the IJB and that completion of the plan would be monitored six-monthly by this Committee.

## 9 **Update on Risk and Issue Register**

Under reference to item 6 of the Minute of the meeting of this Committee held on 23 June 2023, the Strategic Lead & Improvement Manager submitted a report providing an update on ongoing activity to identify and manage strategic and operational risks; the completion of the internal audit review of the IJB's risk management arrangements and subsequent receipt of recommendations; and updates made to the IJB's Risk and Issues Register, a copy of which was appended to the report.

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.

The report provided further detail on the key activities completed and the key updates to existing risks.

### **DECIDED:**

(a) That the update on risk management activity, provided in section 4 of the report, be noted;

(b) That the conclusion of the internal audit of risk management arrangements and the summary of actions that would be taken in response to recommendations, as detailed in section 5 of the report, be noted; and

(c) That the updates made to the existing risks and issues, following further assessment and engagement within the HSCP and with partners, as detailed in section 6 of the report, be approved.

## 10 **Health & Safety Update**

Under reference to item 4 of the Minute of the meeting of this Committee held on 24 March 2023, the Head of Health & Social Care submitted a report providing an update on the HSCP's incident report position for the period 1 January to 30 June 2023.

The report provided information in relation to reporting systems, incident reporting, serious adverse events, RIDDOR, fire safety, health and safety compliance, and mandatory health and safety training.

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

## 11 **Public Interaction Report: April 2022 to March 2023**

Under reference to item 9 of the Minute of the meeting of this Committee held on 23 June 2023, the Lead Officer, Communications & Public Affairs submitted a report providing an update on public interactions for the period 1 April 2022 to 31 March 2023.

The report provided detail on complaints, enquiries, freedom of information requests, subject access requests, compliments received in relation to the podiatry service, the impatient mental health team, and the district nursing team together with an overview of communication work and social media channel activity.

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

12 **Date of Next Meeting**

**DECIDED:** That it be noted that the next meeting of this Committee would be held remotely on MS teams at 10.00 am on 17 November 2023.



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

**On:** 17 November

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**Report by:** Chief Internal Auditor

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**Heading:** Internal Audit Plan 2023/24 - Progress

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## **1. Summary**

- 1.1 In March 2023, the Audit, Risk and Scrutiny Committee approved the Internal Audit Plan for 2023/2024, as detailed at Appendix 1 of this report.
  - 1.2 The plan sets out a resource requirement of 35 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.
  - 1.3 This report provides an update on the progress of the internal audit plan for 2023/2024.
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## **2. Recommendations**

- 2.1 That the Audit, Risk and Scrutiny Committee notes the progress against the Internal Audit Plan 2023/24.
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## **3. Background**

- 3.1 Fieldwork is continuing for the 2023/2024 review of performance management. The annual review of the adequacy and compliance with the Local Code of Corporate Governance will be undertaken in quarter 4.
- 3.2 A self-assessment against the CIPFA good practice guidance for Audit Committees has been undertaken and generated a good discussion at the recent development day on 27 November 2023. Details of the self-assessment and the resulting action plan is included elsewhere on this agenda for consideration and submission for approval to the IJB.

- 3.3 The good practice guidance for Audit Committee Members has been circulated to the Members of the Audit, Risk and Scrutiny Committee.
- 3.4 Time for planning and reporting continues to be used for regular reporting to the Audit, Risk and Scrutiny Board.

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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 risk based Audit Plan for 2023 – 2024.
11. **Privacy Impact** - none.

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**List of Background Papers** – none.

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**Author:** Andrea McMahon, Chief Internal Auditor



## Revised Annual Audit Plan – 2023/24 Renfrewshire Integration Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Governance	Performance Management	20	<ul style="list-style-type: none"> <li>The purpose of the audit is to review the arrangements in place for managing and monitoring organisational performance.</li> </ul>
Governance	Local Code of Corporate Governance	5	<ul style="list-style-type: none"> <li>Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.</li> </ul>
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & training	7	<ul style="list-style-type: none"> <li>The Chief Internal Auditor is required to prepare an annual plan and annual report for the Audit Committee, summarising the work undertaken by Internal Audit during the year and using this to form an opinion on the adequacy of the control environment of the IJB.</li> </ul>
Contingency	Ad-hoc advice and Consultancy	3	<ul style="list-style-type: none"> <li>Time for advice and consultancy on relevant priorities and risks or change related projects and following up on the implementation of internal audit recommendations.</li> </ul>



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

**On:** 17 November 2023

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**Report by:** Chief Internal Auditor

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**Heading:** CIPFA Audit Committee Guidance – Self Assessment and Action Plan

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## 1. Summary

- 1.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) published guidance in late 2022 for local authority Audit Committees. The purpose of the guidance is to support Audit Committee members in fulfilling their role on the Audit Committee.
  - 1.2 The guidance promotes that a regular self-assessment against the key principles should be undertaken, to support the planning of the audit committee work programme and training plans and also inform the annual report.
  - 1.3 In line with the guidance and the External Auditor's recommendations, a self-assessment against the CIPFA good practice guidance for the Where an audit committee has a high degree of performance against the good practice for local government audit committees.
  - 1.4 At the Audit, Risk and Scrutiny Committee (ARSC) meeting on 18 September the Committee agreed to a development session for members of the ARSC, to review the self-assessment and develop an action plan for approval by the IJB.
  - 1.5 It is proposed that the Terms of Reference of Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee be reviewed.
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## 2. Recommendations

It is recommended that the Audit, Risk and Scrutiny Committee:

- 2.1 Consider and note the outcome of the self-assessment set out in Appendix 1 and 2.
  - 2.2 Consider the proposed Action Plan set out in Appendix 3 and approve for submission to a future meeting of the IJB.
  - 2.3 Consider the proposed revised Terms of Reference set out in Appendix 4 and approve for submission to a future meeting of the IJB.
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### 3. Background

#### Effective Audit Committees

- 3.1 The CIPFA guidance provides a framework for assessing the effectiveness of the Audit Committee, this framework comprises distinct but inter-dependent areas that should be assessed.
- **Self-assessment of good practice (Appendix 1)**  
This question set provides a high-level review that incorporates the key principles set out in CIPFA's Position Statement and the Audit Committee Guidance.
  - **Self-assessment of the impact and effectiveness of the audit committee (Appendix 2)**  
This question set has been developed to encourage reflection on the impact, influence and effectiveness of the committee.
- 3.2 The assessments were discussed by members of the Audit, Risk and Scrutiny Committee at the member development session on 27 October 2023 and an action plan to address the small number of improvement actions identified was developed and agreed. The proposed Action Plan is detailed at **Appendix 3.** to this report. Members of the Committee are asked to consider the Terms of Reference with a view to recommending to a future meeting of the IJB that the proposed changes are implemented.
- 3.3 The Terms of Reference of Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee were last reviewed in January 2020. A copy of the Terms of Reference with proposed revisions is attached as **Appendix 4** to this report. Members of the Committee are asked to consider the Terms of Reference with a view to recommending to a future meeting of the IJB that the proposed changes are implemented.

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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 report addresses the risk of non-compliance against the revised CIPFA guidance for an effective Audit Committee.

**11. Privacy Impact** - none.

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**List of Background Papers** – CIPFA Audit Committee Guidance – Self Assessment Arrangements, 18 September 2023

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**Author:** Andrea McMahon, Chief Internal Auditor



Good practice questions		Does not comply	Partially complies and extent of improvement needed			Fully complies	Comments	Improvement Actions
		Major improvement	Significant improvement	Moderate improvement	Minor improvement	No further improvement		
<b>Audit committee purpose and governance</b>								
1	Does the authority have a dedicated audit committee that is not combined with other functions (eg standards, ethics, scrutiny)?					X	The ARCS has no remit to oversee member conduct or review complaints.  The Audit Committee Terms of Reference were last reviewed in 2020.	
2	Does the audit committee report directly to the governing body (PCC and chief constable/full council/full fire authority, etc)?					X	Currently this is done verbally (see below).	
3	Has the committee maintained its advisory role by not taking on any decision-making powers?					X	The Audit, Risk and Scrutiny Committee is not a decision-making committee.	
4	Do the terms of reference clearly set out the purpose of the committee in accordance with CIPFA's 2022 Position Statement?					X		

5	Do all those charged with governance and in leadership roles have a good understanding of the role and purpose of the committee?					X		
6	Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?				X		<p>The ARSC ToR does provide that "The Committee shall provide updates to the IJB summarising areas of business that have been discussed and considered during their meetings. Minutes of the Committee meetings will be provided to the IJB."</p> <p>In the last year there has been 2 verbal updates provided to the IJB by the Chair of the ARSC. One in Nov 22 and one in Sept 22.</p>	Consider preparing a brief update report for each IJB meeting.
7	Does the governing body hold the audit committee to				X		The ARSC ToR does provide that	Formally review the



	account for its performance at least annually?						<p>“The Committee shall also periodically review its own effectiveness and report the results to the IJB.”</p> <p>In the last year there is no evidence of this review or report to the IJB.</p>	ARSC terms of reference, following the self-assessment.
<b>Functions of the committee</b>								
8	Does the committee publish an annual report in accordance with the 2022 guidance, including:							
	• compliance with the CIPFA Position Statement 2022	X					An annual report has not been provided to the IJB in the last year.	An annual report including the required elements should be provided to the IJB
	• results of the annual evaluation, development work undertaken and planned improvements	X					As above	As above
	• how it has fulfilled its terms of reference and the key issues escalated in	X					As above	As above

	the year?							
Functions of the committee								
9	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement as follows?							
	Governance arrangements					X		
	Risk management arrangements					X		
	Internal control arrangements, including: <ul style="list-style-type: none"> <li>• financial management</li> <li>• value for money</li> <li>• ethics and standards</li> <li>• counter fraud and corruption</li> </ul>					X	The ARSC does not have a remit for ethics and standards, but Q1 also suggests this should be separate from the Audit Committee.	
	Annual governance statement					X		
	Financial reporting					X		
	Assurance framework					X		
	Internal audit					X		
	External audit					X		
10	Over the last year, has adequate consideration been given to all core areas?					X		
11	Over the last year, has the committee only considered agenda items that align with its core functions or				X		The ARSC has considered reports on Health & Safety and	Formally review the ARSC terms of reference,

	selected wider functions, as set out in the 2022 guidance?						Public Interactions which are not within its current ToR.	following this self-assessment.
12	Has the committee met privately with the external auditors and head of internal audit in the last year?					X	Meeting with External Audit took place in September. The scheduled meeting with CIA in June was suspended due to technical difficulties, and has been rescheduled for November 2023	
<b>Membership and support</b>								
13	Has the committee been established in accordance with the 2022 guidance as follows?							
	• Separation from executive					X		
	• A size that is not unwieldy and avoids use of substitutes					X		
	• Inclusion of lay/co-opted independent members in accordance with legislation or CIPFA's recommendation					X		
14	Have all committee members been appointed or selected to ensure a					X	Membership must comprise an equal number of voting	

	committee membership that is knowledgeable and skilled?						members from both the Health Board and the Council. The Renfrewshire IJB Audit Committee shall comprise 2 voting members from the Health Board, 2 from the Council and 2 from the non-voting membership. The Chair can invite other professional advisors and senior officers as required. Given the current 6 members of the Audit committee, there is clear assurance on the knowledge and skill set of the Membership.	
15	Has an evaluation of knowledge, skills and the training needs of the chair and committee members			X			There has been no formal training needs assessments undertaken.	Undertake a formal training needs analysis to inform the

	been carried out within the last two years?						Although there has been training in the past, there has been no specific training in the last 2 year.	audit committee training programme.
16	Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?			X			As above	As above
17	Across the committee membership, is there a satisfactory level of knowledge, as set out in the 2022 guidance?					X	As set out in 14 above, given the current 6 members of the Audit committee, there is clear assurance on the knowledge and skill set of the Membership.	
18	Is adequate secretariat and administrative support provided to the committee?					X		
19	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?					X		
<b>Effectiveness of the committee</b>								
20	Has the committee obtained positive feedback					X	IJB chairs have always noted their	

	on its performance from those interacting with the committee or relying on its work?						<p>thanks to the ARSC for their role throughout the year.</p> <p>The IJB has always welcomed the input and work from the Audit Committee. Senior officers in the HSCP are similarly supportive. The committee also meet with the External and Internal Auditor's in private.</p>	
21	Are meetings well chaired, ensuring key agenda items are addressed with a focus on improvement?					X		
22	Are meetings effective with a good level of discussion and engagement from all the members?					X		
23	Has the committee maintained a non-political approach to discussions throughout?					X		
24	Does the committee engage with a wide range of leaders and managers, including					X	CO, CFO, CIA attend all meetings, other	

	discussion of audit findings, risks and action plans with the responsible officers?						senior officers attend as required. Where Internal Audit submits a Limited or No Assurance report, relevant officers would be asked to attend the ARSC, this has never been necessary.	
25	Does the committee make recommendations for the improvement of governance, risk and control arrangements?					X	<p>A great deal of work has been done to improve the risk and control arrangements.</p> <p>There is a significant degree of scrutiny and challenge exercised by the Audit Committee in these areas. This has included recommendations for improvement, and on how matters are reported to the</p>	

							Committee and IJB itself.	
26	Do audit committee recommendations have traction with those in leadership roles?					X	Yes. The ARSC is an integral part of the governance process and makes recommendations where necessary. Any action plans arising are also monitored.	
27	Has the committee evaluated whether and how it is adding value to the organisation?					X	This assessment is currently being undertaken.	
28	Does the committee have an action plan to improve any areas of weakness?					X	As Above	The action plan will be developed and reported to the IJB, in line with the approved report on self-assessment arrangements at the September ARSC.
29	Has this assessment been undertaken collaboratively with the audit committee members?					X	In line with the agreed arrangements, this checklist has been	



							completed collaboratively with the CIA, Clerk and Chair of the ARSC. The checklist on the impact and effectiveness of the Audit Committee will be undertaken collaboratively with all members of the ARSC at the development session in November.	
Total score		0	0	6	6	160		172
Maximum possible score		200						



Areas where the audit committee can have impact by supporting improvement	Examples of how the audit committee can demonstrate its impact	Key indicators of effective arrangements	Your evaluation: strengths, weaknesses	Proposed Actions
Promoting the principles of good governance and their application to decision making.	<ul style="list-style-type: none"> <li>Supporting the development of a local code of governance.</li> <li>Providing a robust review of the AGS and the assurances underpinning it.</li> <li>Supporting reviews/audits of governance arrangements.</li> <li>Participating in self-assessments of governance arrangements.</li> <li>Working with partner audit committees to review governance arrangements in partnerships.</li> </ul>	<ul style="list-style-type: none"> <li>Elected members, the leadership team and senior managers all share a good understanding of governance, including the key principles and local arrangements.</li> <li>Local arrangements for governance have been clearly set out in an up-to-date local code.</li> <li>The authority's scrutiny arrangements are forward looking and constructive.</li> <li>Appropriate governance arrangements established for all collaborations and arm's-length arrangements.</li> <li>The head of internal audit's annual opinion on governance is satisfactory (or similar wording).</li> </ul>	<p>There are clear terms of reference for the ARSC.</p> <p>The Local Code of Corporate Governance is reviewed, updated and scrutinised by members of the ARSC on an annual basis.</p> <p>The ARSG review and approve the Annual Governance Statement. The external auditors for 2022/23 concluded "Overall, we were satisfied that the Annual Governance Statement, reflects the requirements of CIPFA's updated Delivering Good Governance Framework."</p> <p>The Integration Scheme sets out the arrangements for collaboration between the partners.</p> <p>The CIA's annual audit opinion sets out the assurances being provided. The overall opinion is usually</p>	No further action

			<p>reasonable, the opinion covers governance, internal control and risk management. The audit universe covers governance.</p> <p>External Audit concluded that “Governance arrangements are well established and functioned properly throughout 2022/23.”</p>	
Contributing to the development of an effective control environment.	<ul style="list-style-type: none"> <li>Encouraging ownership of the internal control framework by appropriate managers.</li> <li>Actively monitoring the implementation of recommendations from auditors.</li> <li>Raising significant concerns over controls with appropriate senior managers.</li> </ul>	<ul style="list-style-type: none"> <li>The head of internal audit’s annual opinion over internal control is that arrangements are satisfactory.</li> <li>Assessments against control frameworks such as CIPFA’s FM Code have been completed and a high level of compliance identified.</li> <li>Control frameworks are in place and operating effectively for key control areas – for example, information security or procurement.</li> </ul>	<p>The CIA’s annual audit opinion sets out the assurances being provided. The overall opinion is usually reasonable, the opinion covers governance, internal control and risk management. The audit universe covers the core areas for the IJB, governance, strategic planning, performance management, financial management, risk management, information governance and Integration of Services / Directions; on a risk basis with a requirement to cover each withing a 5 year period.</p>	No further action

			<p>An assessment of the FM Code was undertaken and reported to the ARSC in June 2023, areas for development were noted in the report.</p> <p>Appropriate control frameworks are in place for the areas under the influence of the IJB directly. Some aspects are delivered through partner organisations. Where appropriate the control frameworks are noted in the Local Code which is reviewed annually by members.</p> <p>Senior managers regularly attend the IJB and present regular reports on financial governance, risk management etc.</p> <p>There are arrangements in place for escalating any delay in the implementation of audit recommendations.</p>	
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks.	<ul style="list-style-type: none"> <li>Reviewing risk management arrangements and their effectiveness, e.g., risk management maturity or</li> </ul>	<ul style="list-style-type: none"> <li>A robust process for managing risk is evidenced by independent assurance from internal audit or external review.</li> </ul>	<p>There are robust processes in place for managing risk. This was independently verified by internal audit in July 2023. Management are</p>	No further action

	<p>benchmarking.</p> <ul style="list-style-type: none"> <li>Monitoring improvements to risk management.</li> <li>Reviewing accountability of risk owners for major/ strategic risks.</li> </ul>		<p>implementing the recommendations made. These will be followed up by internal audit and escalated in line with the agreed reporting arrangements where necessary.</p> <p>The Risk Management Framework was reviewed and updated in March 2023. The ARSC are provided with reports on the implementation of improvement actions and on the risks and issues register at each meeting of the ARSC. Risk owners are included on the risks and issues register.</p>	
<p>Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.</p>	<ul style="list-style-type: none"> <li>Reviewing the adequacy of the leadership team's assurance framework.</li> <li>Specifying the committee's assurance needs, identifying gaps or overlaps in assurance.</li> <li>Seeking to streamline assurance gathering and reporting.</li> <li>Reviewing the effectiveness of assurance providers, e.g., internal audit, risk management,</li> </ul>	<ul style="list-style-type: none"> <li>The authority's leadership team have defined an appropriate framework of assurance, including core arrangements, major service areas and collaborations and external bodies.</li> </ul>	<p>The Local Code and Sources of Assurance for Governance it sets out how the IJB directs and controls its functions and how it interacts with service users, the local community and other stakeholders. The Code is reviewed annually and presented for approval to the ARSC, it was last reviewed in June 2023.</p>	<p>No further action</p>

	external audit.		<p>The Code is subject to an annual independent verification by Internal Audit with the results being reported to the ARSC.</p> <p>There is regular reporting by both internal and external audit and both meet with the ARSC privately each year.</p> <p>There is regular reporting from Risk Management.</p>	
Supporting effective external audit, with a focus on high quality and timely audit work.	<ul style="list-style-type: none"> <li>• Reviewing and supporting external audit arrangements with focus on independence and quality.</li> <li>• Providing good engagement on external audit plans and reports.</li> <li>• Supporting the implementation of audit recommendations.</li> </ul>	<ul style="list-style-type: none"> <li>• The quality of liaison between external audit and the authority is satisfactory.</li> <li>• The auditors deliver in accordance with their audit plan and any amendments are well explained.</li> <li>• An audit of high quality is delivered.</li> </ul>	<p>The external auditor's attend the ARSC to present their Annual Audit Plan and Annual Report on the Audit. The auditor's acknowledged the high standard of working papers and the co-operation from staff.</p> <p>There were no amendments to the external audit plan and each element of the plan is addressed in the Annual Report on the audit.</p> <p>The external audit met privately with the members of the ARSC in September</p>	No further action

			2023.	
Supporting the quality of the internal audit activity, in particular underpinning its organisational independence.	<ul style="list-style-type: none"> <li>• Reviewing the audit charter and functional reporting arrangements.</li> <li>• Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements.</li> <li>• Actively supporting the quality assurance and improvement programme of internal audit.</li> </ul>	<ul style="list-style-type: none"> <li>• Internal audit that is in conformance with PSIAS and LGAN (as evidenced by the most recent external assessment and an annual self-assessment).</li> <li>• The head of internal audit and the organisation operate in accordance with the principles of the CIPFA Statement on the Role of the Head of Internal Audit (2019).</li> </ul>	<p>The internal audit charter was revised and approved by the ARSC in June 2023.</p> <p>The internal auditor attends each meeting of the ARSC and provides regular progress reports. Reports on the outcome of each audit engagement, the annual plan and annual report are also provided to the ARSC.</p> <p>The QAIP is reported in the internal audit annual report. The last external quality assessment was reported to the ARSC in June 2023. The report concluded that the internal audit function fully conforms with the Public Sector Internal Audit Standards and LGAN.</p> <p>The Chief Internal Auditor conforms with the CIPFA Statement on the Head of Internal Audit (2019) and this is disclosed in the governance statement and supported by job description, person</p>	No further action



			<p>specification, the audit charter.</p> <p>Internal Audit will meet privately with the members of the ARSC in November 2023.</p>	
<p>Aiding the achievement of the authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.</p>	<ul style="list-style-type: none"> <li>• Reviewing how the governance arrangements support the achievement of sustainable outcomes.</li> <li>• Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place.</li> <li>• Reviewing the effectiveness of performance management arrangements.</li> </ul>	<ul style="list-style-type: none"> <li>• Inspection reports indicate that arrangements are appropriate to support the achievement of service objectives.</li> <li>• The authority's arrangements to review and assess performance are satisfactory.</li> </ul>	<p>The ARSC's TOR includes a remit for "Review and consider reports of external inspections of health and social care services and facilities e.g., Mental Welfare Commission or Care Inspectorate."</p> <p>The ARSC also reviews the effectiveness of risk management arrangements, the risk profile of the services delegated to the IJB, and action being taken to mitigate identified risks.</p> <p>Major projects and programmes and reviewing performance is within the remit of the IJB and not the ARSC – This is considered to be an appropriate arrangement given the size and structure of the IJB.</p>	No further action
Supporting the development	<ul style="list-style-type: none"> <li>• Ensuring that assurance</li> </ul>	<ul style="list-style-type: none"> <li>• External audit's</li> </ul>	The external auditor	No further action

of robust arrangements for ensuring value for money.	<p>on value-for-money arrangements is included in the assurances received by the audit committee.</p> <ul style="list-style-type: none"> <li>• Considering how performance in value for money is evaluated as part of the AGS.</li> <li>• Following up issues raised by external audit in their value-for-money work.</li> </ul>	assessments of arrangements to support best value are satisfactory.	concluded in their 2022/23 report that “The IJB has appropriate arrangements to secure Best Value, including performance and financial reporting arrangements.”	
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<ul style="list-style-type: none"> <li>• Reviewing arrangements against the standards set out in the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014).</li> <li>• Reviewing fraud risks and the effectiveness of the organisation’s strategy to address those risks.</li> <li>• Assessing the effectiveness of ethical governance arrangements for both staff and governors.</li> </ul>	<ul style="list-style-type: none"> <li>• Good ethical standards are maintained by both elected representatives and officers. This is evidenced by robust assurance over culture, ethics and counter fraud arrangements.</li> </ul>	<p>There is a Code of Conduct for Members of the IJB, that all members sign off with regard to compliance with the code.</p> <p>There is induction training for members and staff on standard of behaviour expected.</p> <p>Declarations of interests made and recorded at all Board and Committee meetings.</p> <p>There are appropriate policies and procedures for the register of interests and the register of gifts and hospitality.</p>	No further action

			<p>The IJB itself has a low risk of fraud and corruption the risks generally lie within the HSCP partner bodies, Council and NHS.</p> <p>External audit planning for 2022/23, identified a standard risk of fraud in the financial statements in relation to expenditure recognition, including through management override of control. There audit testing did not find any material misstatement or weakness in this regard.</p>	
<p>Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability.</p>	<ul style="list-style-type: none"> <li>Working with key members/ the PCC and chief constable to improve their understanding of the AGS and their contribution to it.</li> <li>Improving how the authority discharges its responsibilities for public reporting – for example, better targeting the audience and use of plain English.</li> </ul>	<ul style="list-style-type: none"> <li>The authority meets the statutory deadlines for financial reporting with accounts for audit of an appropriate quality.</li> <li>The external auditor completed the audit of the financial statements with minimal adjustments and an unqualified opinion.</li> <li>The authority has published its financial statements and AGS in</li> </ul>	<p>The external auditor concluded in their annual report for 2022/23 that "The financial statements were prepared in accordance with the CIPFA Code of Practice on Local Government Accounting 2022/23. The draft financial statements and supporting working papers were submitted for audit by 30th June 2023, in line with requirements. The financial statements and</p>	<p>Prepare and publish an annual report from the committee.</p>

	<ul style="list-style-type: none"> <li>• Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency.</li> <li>• Publishing an annual report from the committee.</li> </ul>	<p>accordance with statutory guidelines.</p> <ul style="list-style-type: none"> <li>• The AGS is underpinned by a robust evaluation and is an accurate assessment of the adequacy of governance arrangements.</li> </ul>	<p>working papers were of a good quality. We were satisfied that the IJB made the financial statements available for public inspection in accordance with Regulation 9 of The Local Authority Accounts (Scotland) Regulations 2014.</p> <p>In relation to adjustments the external auditor noted that “During the course of the audit, we identified one audit difference that management adjusted in the financial statements.”</p> <p>The external auditor’s opinion was unqualified for 2022/23.</p> <p>The annual accounts were well presented, including the use of charts and diagrams, to assist the readers of the accounts.</p> <p>The IJB has adopted governance arrangements consistent, where appropriate, with the principles of CIPFA and the</p>	
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			Society of Local Authority Chief Executives (SOLACE) framework “Delivering Good Governance in Local Government” and the CIPFA Financial Management Code 2019 (FM Code). The Annual Governance statement explains how the IJB has complied with these governance arrangements and meets the requirements of the Code of Practice on Local Authority Accounting in the UK.	
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#### OVERALL QUESTIONS TO CONSIDER

- 1 Does the committee proactively seek assurance over the key indicators?
- 2 How proactive is the committee in responding to aspects of governance, risk, control and audit that need change or improvement?
- 3 Are recommendations from the committee taken seriously by those responsible for taking action?

#### REPORTING RESULTS

The outcome of the review can be used to inform the committee’s annual report.



No.	Self-Assessment Area	Extent of Compliance	Action	Action Owner	Completion date
1	(6) Does the audit committee escalate issues and concerns promptly to those in governance and leadership roles?	Minor Improvement Required	Consider preparing a brief ARSC update report for each IJB meeting.	Chair of the ARSC	November 2023
2	(8) Does the committee publish an annual report in accordance with the 2022 guidance, including: <ul style="list-style-type: none"> <li>• Compliance with the CIPFA Position Statement 2022.</li> <li>• Results of the annual evaluation, development work undertaken and planned improvements.</li> <li>• How it has fulfilled its terms of reference and the key issues escalated in</li> <li>• the year?</li> </ul>	Major Improvement Required	An annual report including the required elements will be provided to the IJB to coincide with the preparation of the Annual Governance Statement.	Chair of the ARSC	June 2024
3	(7) Does the governing body hold the audit committee to account	Minor Improvement Required	Formally review the ARSC terms of reference, following this self-assessment, for consideration and approval by the IJB.	Chair of the ARSC	March 2024

	for its performance at least annually?  (11) Over the last year, has the committee only considered agenda items that align with its core functions or selected wider functions, as set out in the 2022 guidance?				
4	(15) Has an evaluation of knowledge, skills and the training needs of the chair and committee members been carried out within the last two years?  (16) Have regular training and support arrangements been put in place covering the areas set out in the 2022 guidance?	Moderate Improvement Required	Undertake a formal training needs analysis to inform the audit committee training and development programme.	Chief Internal Auditor	March 2024



**Renfrewshire Integration Joint Board  
Audit, Risk and Scrutiny Committee**

**Terms of Reference (Revised November 2023)**

**1. Introduction**

- 1.1 The Audit, Risk and Scrutiny Committee, shall be a standing committee of Renfrewshire Integration Joint Board (IJB).
- 1.2 The Audit, Risk and Scrutiny Committee is not a decision-making committee. Decisions shall rest with the IJB, to which the Audit, Risk and Scrutiny Committee may make recommendations.

**2. Purpose**

- 2.1 The overarching purpose of the Committee is to provide independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting annual governance processes.
- 2.2 The Committee is responsible for reviewing independent audit and inspection reports; promoting the observance of high standards of financial propriety and for receiving updates on aligned areas of the Committee's remit, as outlined in Section 8.

**3. Membership**

- 3.1 Membership shall comprise of an equal number of voting members from both the Health Board and the Council. The Committee shall comprise two voting members from the Health Board, two from the Council and two from the non-voting membership.
- 3.2 The provisions in relation to duration of membership, substitution and removal of membership, together with those in relation to the code of conduct and declaration of interest, will be the same as those which apply to the IJB.

**4. Chairmanship**

- 4.1 The Chair of the IJB shall be a voting member chosen by the IJB. The Chair of the Committee must not be the Chair of the IJB, nor be a representative of the same constituent authority as the Chair of the IJB. The IJB may also appoint a voting member as Vice Chair of the Committee.

## **5. Attendance**

- 5.1 The Chief Officer, Chief Finance Officer and Chief Internal Auditor shall normally attend each meeting of the Committee. The External Auditor shall also have the right to attend.
- 5.2 The Chief Finance Officer will be the Executive Lead for the Committee.
- 5.3 At least one meeting, or part thereof, shall provide the internal and external auditor with the opportunity to meet the members of the Committee without senior officers present.
- 5.4 The Chief Internal Auditor and appointed External Auditor will have free and confidential access to the Chair of the Committee.
- 5.5 Other professional advisors and/or senior officers shall be invited by the Chair to attend, as required.

## **6. Meeting Frequency**

- 6.1 The Committee shall meet four times per year.

## **7. Quorum**

- 7.1 The quorum of members at any meeting of the Committee will be at least three members of the Committee. At least two members present shall be IJB voting members.

## **8. Remit**

- 8.1 Internal Audit and External Audit
  - Review and approve the internal audit plan on behalf of the IJB;
  - Review and consider progress reports on the delivery of the internal audit plan;
  - Review and consider Internal Audit Annual Report and Assurance Statement;
  - Review and consider six monthly summaries of the work undertaken by the partnership bodies internal auditors;
  - Review and consider External audit plans;
  - Review and consider Internal and External Audit reports which relate to any issue falling within the remit of the IJB;
  - Review and consider reports of external inspections of health and social care services and facilities e.g. Mental Welfare Commission or Care Inspectorate;
  - To consider the External Auditor's Annual Report and make recommendations to the IJB;
  - Seek assurance on the effectiveness of the internal controls in place, the arrangements for ensuring value for money and for managing the exposure to the risks of fraud and corruption;

- Supporting effective working relationships between internal and external audit, inspection agencies and other relevant bodies.

## 8.2 Risk Management

- Review of Risk Registers;
- Review the effectiveness of risk management arrangements, the risk profile of the services delegated to the IJB and action being taken to mitigate identified risks;

## 8.3 Assurance

- Referring any issues to the IJB for its consideration which may have implications within its remit;
- Review the Annual Accounts and approve the Annual Governance Statement prior to presentation for audit;
- Assess the effectiveness of governance arrangements including the Local Code.
- Oversight in relation to elements of reporting on front-facing aspects of business including areas such as public interactions (complaints, FOI etc) and Health and Safety arrangements.

# 9. Reporting

9.1 The Committee shall provide updates to the IJB summarising areas of business that have been discussed and considered during their meetings. These updates will take place in the form of verbal updates and will be presented to the next meeting of the IJB by the Chair/Vice Chair of the Committee. The Minutes of the Committee meetings will also routinely be provided to the members of the IJB alongside the wider agenda pack which includes all meeting papers.

9.2 In addition, the Committee will also undertake and produce an Annual Report to the IJB to summarise the key items of business considered in the preceding year, highlighting key areas of attention and any recommendations, for consideration, as appropriate.

9.3 The Committee shall also periodically review its own effectiveness and report the results to the IJB.

# 10. Conduct of Meetings

10.1 Meetings of the Committee will be conducted in accordance with the Standing Orders of the IJB.



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

**On:** 17 November 2023

**Report by:** Chief Internal Auditor

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**Heading:** Summary of Internal Audit Activity in Partner Organisations

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## **1. Summary**

- 1.1 The Renfrewshire Health and Social Care Integration Joint Board directs both Renfrewshire Council and NHS Greater Glasgow and Clyde to deliver services that enable the Renfrewshire Integration Joint Board to deliver on its strategic plan.
  - 1.2 Both Renfrewshire Council and NHS Greater Glasgow and Clyde have Internal Audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.
  - 1.3 Members of the Integration Joint Board have an interest in the outcomes of audits at both Renfrewshire Council and NHS Greater Glasgow and Clyde that have an impact upon the Integration Joint Board's ability to deliver the strategic plan or support corporate functions.
  - 1.4 This report provides a summary to the Renfrewshire Integration Joint Board's Audit, Risk and Scrutiny Committee of the Internal Audit activity undertaken within these partner organisations.
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## **2. Recommendations**

- 2.1 That the Integration Joint Board Audit, Risk and Scrutiny Committee are asked to note the contents of the report.
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## **3. Renfrewshire Council Internal Audit Activity**

- 3.1 The following Internal Audit reports have been issued to the Renfrewshire Council, which are relevant to the Integration Joint Board.

Audit Engagement	Assurance Level (note 1)	Number and Priority of Recommendations (note 2)			
		Critical	Important	Good Practice	Service Improvement
Disaster Recovery	Limited	0	3	2	0
Care at Home Processes	Substantial	0	0	4	0

*Note 1 – For each audit engagement one of four assurance ratings is expressed:*

*Substantial Assurance – The control environment is satisfactory*

*Reasonable Assurance – Weaknesses have been identified, which are not critical to the overall operation of the area reviewed*

*Limited Assurance – Weaknesses have been identified, which impact on the overall operation of the area reviewed*

*No Assurance – Significant weaknesses have been identified, which critically impact on the operation of the area reviewed*

*Note 2 – Each audit recommendation is assigned a priority rating:*

*Critical Recommendation - Addresses a significant risk, impacting on the area under review*

*Important Recommendation – Implementation will raise the level of assurance provided by the control system to acceptable levels*

*Good Practice Recommendation – Implementation will contribute to the general effectiveness of control*

*Service Improvement – Implementation will improve the efficiency / housekeeping of the area under review*

### 3.1.1 SaaS Disaster Recovery

A review of the Council's disaster recovery arrangements in relation to Software as a Service (SaaS) systems, where software is procured on a subscription basis and hosted by the supplier. The objectives of this audit were to ensure that:

1. A comprehensive list of all Software as a Service solutions in place is maintained, which details the service owner, criticality and responsibility for disaster recovery.
2. There are council standard requirements to be addressed at the tender stage for any proposed SaaS solution.
3. Disaster recovery plans have been prepared and agreed with the Council, are regularly tested and the Council receives formal assurance from the Contractor that the plans continue to be fit for purpose.
4. Contracts include adequate arrangements for data back-up and retention policies and have clearly defined roles and responsibilities for disaster recovery, including communication and decision-making arrangements for major incidents.
5. There is regular engagement with the contractor and disaster recovery arrangements are part of contract management discussions.

The audit has identified scope for improvement in the existing arrangements and recommendations were made to enhance and strengthen this area.

#### **Key Audit Assurances**

- An evaluation questionnaire has been developed, that SaaS providers are required to complete, which is based on the National Cyber Security Centre's cloud principles. This is included in the ICT tender requirements document as well as a document explaining the Council's expectations from SaaS providers.
- The minimum requirements for disaster recovery purposes have been outlined in the relevant standards for procuring SaaS services.
- Contract monitoring arrangements are in place, and where underperformance had been identified a service score card was available.

#### **Key Audit Risks**

- Although it is recognised that a small number of key systems would be treated as priority, there is not an approved central register of critical systems and therefore recovery efforts may be delayed or not be completed in alignment with the Council's priorities.
- ICT procurement arrangements are not formally documented and there is a risk that services may not realise that ICT approval is required for ICT systems especially for low cost subscription-based systems accessed via a web browser.

- If assurance and verification is not sought from SaaS solution providers regarding their ability to meet disaster recovery requirements, services may not be restored in alignment with business continuity requirements.
- For one of the Systems sampled, the councils disaster recovery and backup requirements could not be evidenced in the contract documentation and therefore the Suppliers arrangements in place may not meet the Council's expectations and the Council may not have recourse following a disaster recovery incident.

### **Management Response**

SaaS solutions are provided by different suppliers, so it should be recognised that in a major outage, solutions would be worked on concurrently, negating the need to arbitrarily allocate criticality to each one. However, business continuity information is being developed and this will include supplier and key contact details for systems.

Management are currently progressing the audit recommendations made. A documented procedure will be prepared in conjunction with procurement colleagues to advise services how the purchase of ICT systems should be undertaken, regardless of platform (e.g SaaS, internally hosted etc).

It is essential that any documented procedure is adopted by all services, in conjunction with Corporate Procurement, to ensure any procurement of technology solutions is appropriately assessed by ICT Services. Implementation of the procedure within the Corporate Procurement will be the responsibility of the Corporate Procurement Manager, which will include clear communication of the documented procedures to service managers.

### **3.1.2 Care at Home Processes**

The objectives of the audit were to:

1. Review processes relating to scheduling tasks associated with Totalmobile and ensure that the scheduling of home care staff is adequate and efficient.
2. Review and assess the resource management information available and ensure that it is being utilised effectively to inform management actions.
3. Review access controls to ensure that only current authorised officers can access the system.

### **Key Audit Assurances**

- The processes in place relating to scheduling tasks associated with Totalmobile are of a good standard and efficient.
- Management information available from the Totalmobile system is being used to inform management actions.
- Processes are in place to ensure that only current authorised officers can access the system.

There were no key risk or recommendations made in the report.

## **4. NHS Greater Glasgow and Clyde Internal Audit Activity**

- 4.1 The following Internal Audit report has been issued to the NHS Greater Glasgow and Clyde Audit and Risk Committee, which is relevant to the Integration Joint Board. A summary has been provided for the report, with recommendations graded from limited risk exposure to very high risk exposure and improvements graded from effective to major improvement required. The internal audit service is provided by Azets.

Audit Review	Audit Rating (note 1)	Risk Exposure and Number of Recommendations (note 2)			
		Very High	High	Moderate	Limited
Public Protection Arrangements	Substantial Improvement Required	0	3	4	1

*Note 1 – For each audit review one of four ratings is used to express the overall opinion on the control frameworks reviewed during each audit:*

*Immediate major improvement required – Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.*

*Substantial improvement required - Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.*

*Minor improvement required - A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.*

*Effective - Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.*

*Note 2 – Each audit recommendation is assigned a risk exposure rating:*

*Very high risk exposure - major concerns requiring immediate senior management attention.*

*High risk exposure - absence / failure of key controls.*

*Moderate risk exposure - controls not working effectively and efficiently.*

*Limited risk exposure - controls are working effectively but could be strengthened.*

#### **4.1.1 Public Protection Arrangements**

The objectives of the review were to ensure that:

1. NHSGGC has policies and procedures in place for both child protection and adult support & protection, taking into account national guidance and legislation.
2. Both roles and responsibilities and lines of accountability are clearly defined and reflective of the governance structure.
3. Arrangements are in place to ensure that appropriate action is taken in relation to any potential risks or concerns for patients.
4. There is regular reporting to management to provide assurance that the framework is working effectively, and that appropriate action is being taken to address identified issues.
5. Learning from protection reviews and near misses are identified, disseminated and acted upon throughout the organisation.

##### ***Good practice***

- There is a suite of documentation in place to support child protection. We confirmed that the guidance reviewed as part of this audit was in line with Scottish Government guidance on public protection arrangements and had been appropriately approved.
- NHSGGC's Public Protection Service has a 'Learning and Educational Strategy' that sets out staff learning and education requirements. The review confirmed that training was available to staff that covered all areas of public protection (adult and children), aligned to best practice, and is tailored to different groups of staff to align with their roles and responsibilities.
- There are governance groups in place for monitoring child and adult support and protection. It was found that child protection is well managed through this structure and that there are clear escalation routes to Board level.
- There is a public protection team who coordinate the significant adverse event reporting (SAER) investigations and provide support to those involved in the process.

##### ***Areas for improvement***

- Completion of mandatory training (level 1) should be better managed and monitored to ensure the deadline of one month from start date is met. Management should also consider the root cause for non-compliance to help in the management of this.
- A defined deadline for the completion of public protection arrangements training level 3 should be set as this is currently not clearly documented. This will allow management to measure compliance and ensure staff are equipped to perform the controls necessary for public protection.
- Refresher training should be monitored to ensure that all staff who have not received training on public protection arrangements for three years are refreshed in line with policy.
- There is a need to tighten up the recording of concerns through AP1s and NOCs to better evidence each step has been completed. This includes an update to the NOC forms to include the date and time of completion.

Management agreed to address all recommendations raised by the end of January 2024.



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 matters arising from the risk based Audit Plan's for Renfrewshire Council and NHSGGC in which the IJB would have an interest.
  11. **Privacy Impact** - none.
- 

**List of Background Papers** – none.

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**Author:** Andrea McMahon, Chief Internal Auditor



**To: Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee**

**On: 17 November 2023**

**Report by: Chief Finance Officer**

**Heading: Final Annual Audit Report on IJB Accounts 2022/23**

## **1 Summary**

- 1.1 Each year the IJB's external auditors (Ernst and Young LLP (EY)) carry out an audit of the IJB's financial statements and provide an opinion as to whether those statements provide a true and fair view of the financial position of the IJB and its income and expenditure for the year; and also whether they have been prepared in accordance with the Local Government (Scotland) Act 1973.
- 1.2 In accordance with International Auditing Standards (ISA260), EY are obliged to report to those charged with the governance of the organisation, matters which have arisen in the course of the audit.
- 1.3 A report from EY, outlining their findings from the audit of the 2022/23 IJB's financial statements was originally presented to the IJB Audit, Risk and Scrutiny Committee on 18 September 2023. This final version reflects further discussions with the Chief Finance Officer and Audit, Risk and Scrutiny Committee regarding the RAG rating for Best Value which has now been removed to better reflect the current position.
- 1.4 As such, for completeness, this updated and final copy of the Annual Audit Report, as agreed with all parties, is being brought forward for members to note only, with the amended rating now reflected (on Page 4) on the appended report.

## **2 Recommendation**

The IJB Audit, Risk and Scrutiny Committee is asked to:

- Note the Annual Audit Report from EY attached in Appendix 1.

## **Implications of the Report**

1. **Financial** – The financial statements demonstrate that the IJB has managed its financial affairs within the resources available.
2. **HR & Organisational Development** – none
3. **Strategic Plan and Community Planning** – none
4. **Wider Strategic Alignment** – none
5. **Legal** – An audit opinion free from qualification demonstrates the IJB's compliance with the statutory accounting requirements set out in the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.
6. **Property/Assets** – none

7. **Information Technology** – none
  8. **Equality & Human Rights** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the IJB's website.
  9. **Fairer Scotland Duty** – none
  10. **Health & Safety** – none
  11. **Procurement** – none
  12. **Risk** – none
  13. **Privacy Impact** – none.
- 

#### **List of Background Papers – None**

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**Author:** Sarah Lavers, Chief Finance Officer

Any enquiries regarding this paper should be directed to Sarah Lavers, Chief Finance Officer  
([Sarah.Lavers@renfrewshire.gov.uk](mailto:Sarah.Lavers@renfrewshire.gov.uk) )

# Renfrewshire Integration Joint Board

**Annual Audit Report  
Year Ended 31 March 2023**

**29 September 2023**



Building a better  
working world



## This report

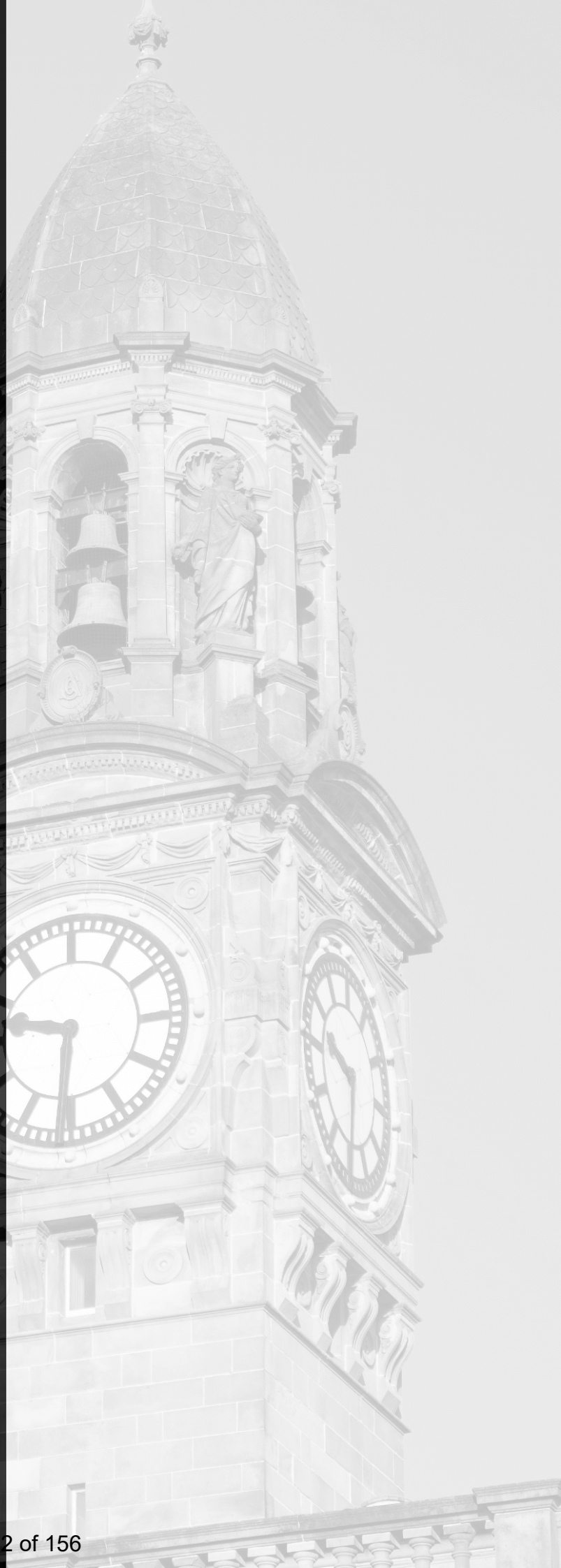
This report has been prepared in accordance with Terms of Appointment Letter, through which Audit Scotland and the Accounts Commission have appointed us as external auditor Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to the Audit Scotland and the Accounts Commission (together the Recipients). This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

## Accessibility

Our report will be available on Audit Scotland's website and we have therefore taken steps to comply with the Public Sector Bodies Accessibility Regulations 2018.






# Contents

Section	Auditor Responsibility	Page
1. Key messages	Summarise the key messages for the 2022/23 audit	03
2. Introduction	Summarises our audit approach and application of materiality	05
3. Financial Statements	Provide an opinion on audited bodies' financial statements Review and report on, as appropriate, other information such as the annual governance statement and remuneration report	08
4. Best Value and Wider Scope Audit	Demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the Board's: <ul style="list-style-type: none"> <li>▶ Arrangements to secure sound financial management;</li> <li>▶ The regard shown to financial sustainability;</li> <li>▶ Clarity of Reports to implement the vision, strategy and priorities of the Board, and the effectiveness of governance arrangements for delivery; and</li> <li>▶ The use of resources to improve outcomes.</li> </ul> Best Value audit work is integrated with wider scope annual audit work.	16
Appendices	Undertake statutory duties, and comply with professional engagement and ethical standards: <ul style="list-style-type: none"> <li>Appendix A: Code of Audit Practice: responsibilities</li> <li>Appendix B: Auditor Independence</li> <li>Appendix C: Required communications with the Audit, Risk and Scrutiny Committee</li> <li>Appendix D: Timing of communications and deliverables</li> <li>Appendix E: Action Plan</li> <li>Appendix F: Adjusted audit differences</li> <li>Appendix G: Audit fees</li> <li>Appendix H: Additional audit information</li> </ul>	29

# 1. Key messages



## Financial statements

 <p><b>Financial statements</b></p> <p>Our assessment: Green</p>	<p>We have concluded our audit of the financial statements of Renfrewshire Integration Joint Board for the year ended 31 March 2023. The draft financial statements and supporting working papers were of a good quality. During the course of the audit, we identified one audit difference that management adjusted in the financial statements.</p> <p>Overall, we were satisfied that the Annual Governance Statement, reflects the requirements of CIPFA's updated <i>Delivering Good Governance Framework</i>.</p> <p>We made one recommendation in relation to the management of hosted services at Appendix E. Renfrewshire IJB hosts a small number of services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. The current process for reporting on hosted services is based on out of date arrangements and the Chief Finance Officer will therefore work with partners to agree a revised process for 2023/24 onwards.</p>
 <p><b>Going concern</b></p> <p>Our assessment: Green</p>	<p>In accordance with the CIPFA Code of Practice on Local Authority Accounting, the IJB prepares its financial statements on a going concern basis unless informed by the Scottish Government of the intention for dissolution without transfer of services or function to another entity.</p> <p>Under auditing standard ISA 570, we are required to undertake greater challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. The IJB has concluded that there are no material uncertainties around its going concern status, however it has disclosed the nature of its financial position in the financial statements to reflect the ongoing impact of recovery from the Covid-19 pandemic, increased demand for services and inflationary pressures. The Board has also disclosed how the partners will consider any overspends.</p> <p>We have no matters to report in respect of our work around going concern or the conclusions reached by the Board.</p>

 Our auditor judgements are RAG rated based on our assessment of the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each area. This takes account of both external risks not within the IJB's control and internal risks which can be managed by the Board, as well as control and process observations made through our audit work.



## Wider scope

	 <p><b>Financial management</b> Financial management means having sound budgetary processes. Audited bodies require the ability to understand the financial environment and whether internal controls are operating effectively.</p> <p>Our assessment: Green</p>	<p>The IJB recorded a net underspend in 2022/23 of £0.63 million.</p> <p>We noted that the Board received comprehensive financial monitoring reports throughout the year, including summaries of emerging financial risks. A range of financial pressures will impact in 2023/24 and beyond, including service support recharges from Renfrewshire Council, Primary Care Improvement Plan shortfalls in funding and prescribing costs that are difficult to control.</p>
	 <p><b>Financial sustainability</b> Financial sustainability looks forward to the medium and longer term to consider whether the body is planning effectively to continue to deliver its services or the way in which they should be delivered.</p> <p>Our assessment: Red</p>	<p>In 2023/24, the IJB's General Reserve is forecast to fall to £1.98 million, or 0.5% of net expenditure, materially below the Board's target of 2%.</p> <p>The forecast for 2023/24 relies on the IJB delivering savings of and the use of reserves, but significant cost pressures remain along with wider external risks. There is a risk that under the current budget strategy, the IJB's General Reserves will be exhausted in the short term. Future savings must therefore be agreed as a matter of urgency.</p>
	 <p><b>Vision, leadership &amp; governance</b> The effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.</p> <p>Our assessment: Green</p>	<p>Governance arrangements are well-established and functioned properly throughout 2022/23.</p> <p>There were no weaknesses in governance or internal control that were required to be reported within the Annual Governance Statement. The Audit, Risk and Scrutiny Committee will consider their arrangements against updated good practice guidance in 2023/24.</p>
	 <p><b>Use of resources</b> The IJB's approach to demonstrating economy, efficiency, and effectiveness through the use of resources and reporting outcomes.</p> <p>Our assessment: Green</p>	<p>The IJB has a well-developed approach in place to monitor and report on key areas of performance, and was able to demonstrate areas of improvement in 2022/23.</p> <p>The IJB has, however, highlighted that the financial position places significant risk on the future delivery of services at the same levels.</p>

### Best Value

We are required to conclude on the IJB's arrangements to demonstrate the achievement of Best Value.

In our view the IJB has appropriate arrangements to secure Best Value, including performance and financial reporting arrangements. The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact frontline services.

## 2. Introduction

### **Purpose of our report**

The Accounts Commission for Scotland appointed EY as the external auditor of Renfrewshire Integration Joint Board ('IJB' or 'the Board') for the five year period to 2026/27.

We undertake our audit in accordance with the Code of Audit Practice (June 2021); Auditing Standards and guidance issued by the Financial Reporting Council; relevant legislation; and other relevant guidance issued by Audit Scotland.

This Annual Audit Report is designed to summarise the key findings and conclusions from our audit work. It is addressed to both members of the IJB and the Accounts Commission, and presented to those charged with governance. This report is provided to Audit Scotland and is published on their website.

A key objective of audit reporting is to add value by supporting the improvement of the use of public money. We aim to achieve this through sharing our insights from our audit work, our observations around where the Board employs best practice and where practices can be improved, and how risks facing the IJB can be mitigated. We use these insights to form audit recommendations to support the Board.

Such areas we have identified are highlighted throughout this report together with our judgements and conclusions regarding arrangements, and where relevant recommendations and actions agreed with management. We also report on the progress made by management in implementing previously agreed recommendations.

We draw your attention to the fact that our audit was not designed to identify all matters that may be relevant to the IJB. Our views on internal control and governance arrangements have been based solely on the audit procedures performed in respect of the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

### **Our independence**

We confirm that we have undertaken client and engagement continuance procedures, which include our assessment of our continuing independence to act as external auditor. Further information is available in Appendix B.

### **Scope and responsibilities**

The Code sets out the responsibilities of both the Board and the auditor (summarised in Appendix A). We outlined these in our Annual Audit Plan which was presented to the Board's Audit, Risk and Scrutiny Committee on 24 March 2023. There have been no material changes to the plan.

### **Our review and assessment of materiality**

In our Annual Audit Plan we communicated that our audit procedures would be performed using a overall materiality of £3.4 million. We have assessed that this level of materiality remains appropriate for the actual outturn for the 2022/23 financial year. Performance materiality remains at 50% of overall materiality at £1.7 million.

## Financial Statements audit

We are responsible for conducting an audit of the Board's financial statements. We provide an opinion as to:

- ▶ Whether they give a true and fair view of the state of the affairs of the IJB as at 31 March 2023 and of its income and expenditure for the year then ended.
- ▶ Have been properly prepared in accordance with UK adopted international accounting standards, as interpreted and adapted by the 2022/23 Code.
- ▶ Whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

We also review and report on the consistency of the other information prepared and published along with the financial statements.

We outlined the significant risks and other focus areas for the 2022/23 audit in our Annual Audit Plan, which was presented to the Audit, Risk and Scrutiny Committee on 24 March 2023. There have been no changes to our planned audit approach.

One significant risk was identified in relation to the risk of fraud in expenditure recognition, which includes the risk of management override of controls. We consider this risk to manifest itself through the manipulation of expenditure recognition. In addition, we continued to place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements. Our findings are summarised in Section 3 of this report.

### Exhibit 1: Our materiality assessment in 2022/23

Our Annual Audit Plan explained that our audit procedures would be performed using a materiality of £3.4 million. We have considered whether any change to our materiality was required in light of the income and expenditure in 2022/23 and concluded that no changes were required.



**Overall  
materiality**



**Performance  
materiality**



**Reporting  
materiality**

We apply a lower level of materiality to the audited section of the Remuneration Report. We also apply professional judgement to consider the materiality of Related Party Transactions to both parties.

## **| Wider scope and best value**

Under the Code of Audit Practice, our responsibilities extend beyond the audit of the financial statements. Due to the nature of the IJB, our wider scope work requires significant allocation of resources in the audit. The Code requires auditors to provide judgements and conclusions on the four dimensions of wider scope public audit:

- ▶ The Board's arrangements to secure sound financial management.
- ▶ The regard shown to financial sustainability.
- ▶ Clarity of plans to implement the vision, strategy and priorities of the Board, and the effectiveness of governance arrangements for delivery.
- ▶ The use of resources to improve outcomes.

Our Annual Audit Plan identified one area of significant risk in relation to the wider scope dimensions, regarding the development of a robust Medium Term Financial Plan. Our findings are summarised in Section 4 of this report.

Our annual assessment of the IJB's arrangements to secure best value is integrated within our wider scope annual audit work.

# 3. Financial Statements

## Introduction

The annual financial statements allow the IJB to demonstrate accountability for the resources that it has the power to direct, and report on its overall performance in the application of those resources during the year.

This section of our report summarises the audit work undertaken to support our audit opinion, including our conclusions in response to the significant and other risks identified in our Annual Audit Plan.

The plan highlighted one area that we identified as a fraud risk relating to the presumed risk of fraud in revenue and expenditure recognition, including through management override of controls. For the IJB, we consider this risk to manifest itself as an expenditure recognition risk.

## Compliance with regulations

As part of our oversight of the IJB's financial reporting process we report on our consideration of the quality of working papers and supporting documentation prepared, predominantly by the finance team, to support the audit.

The financial statements were prepared in accordance with the CIPFA Code of Practice on Local Authority Accounting 2022/23.

The draft financial statements and supporting working papers were submitted for audit by 30th June 2023, in line with requirements. The financial statements and working papers were of a good quality.

We were satisfied that the IJB made the financial statements available for public inspection in accordance with Regulation 9 of The Local Authority Accounts (Scotland) Regulations 2014.

As part of the audit process, we worked with the finance team to make enhancements to the presentation of the financial statements, including going concern disclosures.

## Audit outcomes

We identified one adjustment arising from the audit which have been reflected within the financial statements. There were no unadjusted differences. Our overall audit opinion is summarised on the following page.

As part of the audit we reviewed the financial statements and made a number of comments aimed at improving the compliance with the Code of Accounting Practice, or to enhance the understanding of the financial statements. We worked with management to make amendments as appropriate and will continue to discuss good practice going forward.

We made one recommendation relating to the financial statements as a result of the annual audit, which was graded as moderate priority (Grade 2). This, together with management responses are included within the action plan in Appendix E.

## **Audit approach**

We adopted a substantive approach to the audit as we have concluded this is the most efficient way to obtain the level of audit assurance required to conclude that the financial statements are not materially misstated.

During our planning procedures, we determine which accounts, disclosures and relevant assertions could contain risks of material misstatement.

Our audit involves:

- ▶ Identifying and assessing the risks of material misstatement of the financial statements, whether due to fraud, error or design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the IJB's internal control.
- ▶ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Concluding on the appropriateness of management's use of the going concern basis of accounting. Evaluating the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Obtaining sufficient appropriate audit evidence to express an opinion on the financial statements.
- ▶ Reading other information contained in the financial statements to form assessment, including that the annual report is fair, balanced and understandable.
- ▶ Ensuring that reporting to the Audit, Risk and Scrutiny Committee appropriately addresses matters communicated by us and whether it is materially inconsistent with our understanding and the financial statements.
- ▶ We rigorously maintain auditor independence (refer to Appendix B).

## Exhibit 2: Our audit opinion

Element of our opinion	Basis of our opinion	Conclusions
<b>Financial statements</b> <ul style="list-style-type: none"> <li>► Truth and fairness of the state of affairs of the IJB at 31 March 2023 and its expenditure and income for the year then ended.</li> <li>► Financial statements in accordance with the relevant financial reporting framework and relevant legislation.</li> </ul>	<ul style="list-style-type: none"> <li>► We report on the outcomes of our audit procedures to respond to the most significant assessed risks of material misstatement that we have identified, including our judgements within this section of our report. We did not identify any areas of material misstatement.</li> <li>► We are satisfied that accounting policies are appropriate and estimates are reasonable.</li> <li>► We have considered the financial statements against Code requirements, and additional guidance issued by CIPFA and Audit Scotland.</li> </ul>	<p>We have issued an unqualified] audit opinion on the 2022/23 financial statements for the IJB.</p>
<b>Going concern</b> <ul style="list-style-type: none"> <li>► We are required to conclude on the appropriateness of the use of the going concern basis of accounting.</li> </ul>	<ul style="list-style-type: none"> <li>► We conduct core financial statements audit work, including review and challenge of management's assessment of the appropriateness of the going concern basis.</li> <li>► Wider scope procedures including the forecasts are considered as part of our work on financial sustainability.</li> </ul>	<p>In accordance with the work reported on page 15, we have not identified any material uncertainties.</p>
<b>Other information</b> <ul style="list-style-type: none"> <li>► We are required to consider whether the other information in the financial statements is materially inconsistent with other knowledge obtained during the audit.</li> </ul>	<ul style="list-style-type: none"> <li>► The Chief Financial Officer is responsible for other information included in the financial statements.</li> <li>► We conduct a range of substantive procedures on the financial statements and our conclusion draws upon review of committee and board minutes and papers, regular discussions with management, our understanding of the IJB and the wider sector.</li> </ul>	<p>We are satisfied that the Annual Report meets the core requirements set out in the Code of Practice on Local Authority Accounting.</p>



## Exhibit 2: Our audit opinion (continued)

Element of our opinion	Basis of our opinion	Conclusions
<b>Matters prescribed by the Accounts Commission</b> <ul style="list-style-type: none"> <li>▶ Audited part of remuneration report has been properly prepared.</li> <li>▶ Management commentary / annual governance statement are consistent with the financial statements and have been properly prepared.</li> </ul>	<b>Our procedures include:</b> <ul style="list-style-type: none"> <li>▶ Reviewing the content of narrative disclosures to information known to us.</li> <li>▶ Our assessment of the Annual Governance Statement against the requirements of the CIPFA Delivering Good Governance Code.</li> </ul>	<p>We issued an unqualified opinion. We note that one prior period error was noted in relation to the disclosure of the Chief Officer's full year equivalent salary (Appendix F).</p>
<b>Matters on which we are required to report by exception</b>	<b>We are required to report on whether:</b> <ul style="list-style-type: none"> <li>▶ Adequate accounting records have been kept.</li> <li>▶ Financial statements and the audited part of the remuneration report are not in agreement with the accounting records.</li> <li>▶ We have not received the information or explanations we require.</li> </ul>	<p>We have no matters to report.</p>



## Our response to significant and fraud audit risks

We identified one significant risk within our 2022/23 Annual Audit Plan:

- Risk of fraud in expenditure recognition, including through management override of control (key audit matter).

### What is the risk?

As we outlined in our Annual Audit Plan, ISA (UK) 240 requires us to assume that fraud risk from income recognition is a significant risk. In the public sector, we extend our consideration to the risk of material misstatement by manipulation of expenditure.

As there is no material judgement associated with the recognition of the IJB's funding from Renfrewshire Council and NHS Greater Glasgow and Clyde, we have determined that the risk of revenue recognition does not materialise. We therefore consider this risk to be the most prevalent in the following expenditure balances:

- Cost of services: £376.7 million; and
- Cost of services prior year comparator: £343.2 million.

Refer to accounting policies (pages 51-53) and notes 5, 10 and 12 of the Financial Statements.

### What judgements are we focused on?

For expenditure we focus on the risk in relation to the existence and occurrence of expenditure incurred by the IJB in commissioning services from the partners.

There may be judgement in the timing of the recognition of expenditure.

### What did we do?

We undertake specific, additional procedures for income and expenditure streams where we identified a fraud risk. For 2022/23 our work included:

- We challenged management on how the IJB gains assurance over the expenditure it incurs and the basis of payments it makes to its partner bodies to deliver commissioned services.
- We reviewed the financial information that management present to the IJB that clarifies the source of information provided by each of the IJB partners. Reports to the IJB at the year end also made clear that the year end outturn represented the approval by the IJB of the final expenditure incurred in commissioning services from Renfrewshire Council and NHS Greater Glasgow and Clyde.
- Review of additional revenue streams and cut-off testing for additional income received.
- We obtained written confirmation statements from the Director of Finance at NHS Greater Glasgow and Clyde and the Section 95 Officer at Renfrewshire Council of the spend by the respective bodies on delivering services, and therefore their request for payment from the IJB to cover those costs. We obtained a copy of those confirmations and agreed figures within the financial statement to source documentation.
- We obtained independent confirmation from the appointed auditor at both Renfrewshire Council and NHS Greater Glasgow and Clyde of the income and expenditure transactions recorded at their respective audited bodies. The confirmations agreed the income and expenditure amounts transacted in the year.

## **| Risk of management override**

Our Annual Audit Plan recognises that under ISA (UK) 240, management is considered to be in a unique position to perpetrate fraud in financial reporting because of its ability to manipulate accounting records directly or indirectly by overriding controls that otherwise appear to be operating effectively. We respond to this risk on every engagement.

## **| Risk of fraud**

We considered the risk of fraud, enquired with management about their assessment of the risks of fraud and the controls to address those risks. We also developed our understanding of the oversight of those charged with governance over management's processes over fraud.

## **| Testing on journal entries**

We tested the appropriateness of manual journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We obtained all journals posted by management to record the transactions of the IJB, which are hosted on the Renfrewshire Council financial ledger. All of the journals for the IJB's transactions were posted at the year end and we reviewed all transactions in the course of our work.

## **| Judgements and estimates**

Management identified one significant estimate within the financial statements, relating to hosted services where, for example, Renfrewshire IJB provides services for other IJBs.

We reviewed supporting documentation on the basis for allocation of charges and reperformed calculations as appropriate. A transposed figure was identified and subsequently amended. This is noted as an audit adjustment at Appendix F.

Each of the six IJBs across the area served by NHS Greater Glasgow and Clyde provides hosted services on a reciprocal basis. There are a range of approaches to agree the respective balances but for the services hosted by RIJB (podiatry and primary care support), the consumption of services calculation is based on actual patient activity. The current process for reporting on hosted activity at the year end has not been revised since the IJB's were first created, and there is therefore a need to agree a revised process for reporting on hosted activity for 2023/24 onwards.

**| Recommendation 1:** The Board needs to update the arrangements in place with other IJBs in relation to hosted services.



## **Our conclusions**

- ▶ Our testing has not identified any material misstatements relating to revenue and expenditure recognition.
- ▶ We have not identified any material weaknesses in the design and implementation of controls around journal processing. We did not identify any instances of evidence of management override of controls.
- ▶ There was no disagreement during the course of the audit over any accounting treatment or disclosure and we encountered no significant difficulties in the audit.]

## **| Accounting policies**

We considered the consistency and application of accounting policies, and the overall presentation of financial information. We consider the accounting policies adopted by the IJB to be appropriate and there were no significant accounting practices which materially depart from the Code.

## **| Provisions**

We confirmed the process for ensuring that there were no claims applicable to the IJB that required provision to be made in relation to the CNORIS (Clinical Negligence & Other Risks Indemnity Scheme).

## **| Remuneration report**

The Board must prepare a Remuneration Report as part of the financial statements under the Accounting Code of Practice. We apply a lower level of materiality to the Remuneration Report due to the nature of the disclosures. The unaudited accounts highlighted an error that management identified within the disclosures in 2021/22. The calculation for the full year equivalent cost for the Chief Officer's salary and pension contributions were misstated. This has been noted within our summary of adjustments in Appendix F.

We note that full year equivalent calculations are disclosure only, and that the actual payments made in year were recorded correctly.

## Going concern

### Audit requirements

International Auditing Standard 570 Going Concern, as applied by Practice Note 10: Audit of financial statements of public sector bodies in the United Kingdom, requires auditors to undertake sufficient and appropriate audit procedures to consider whether there is a material uncertainty on going concern that requires reporting by management within the financial statements, and within the auditor's report.

Under ISA (UK) 570, we are required to undertake challenge of management's assessment of going concern, including testing of the adequacy of the supporting evidence we obtained. In light of the unprecedented nature of the ongoing impact of Covid-19, the cost of living crisis and inflationary pressures, we place increased focus on management's assertion regarding the going concern basis of preparation in the financial statements, and particularly the need to report on the impact of financial pressures on the Board and its financial sustainability.

Management's going concern assessment and associated disclosures cover the 12 month period following approval of the financial statements, to September 2024.

After completing its going concern assessment in line with the information and

support provided through earlier discussions in the audit process, the IJB has concluded that there are no material uncertainties around its going concern status. We have outlined our consideration of the Board's financial position going forward in the financial sustainability section of this report. We considered this in conjunction with management's assessment on going concern, focusing on:

- The completeness of factors considered in management's going concern assessment.
- The completeness of disclosures in the financial statements in relation to going concern and future financial pressures and how savings challenges in the short and medium term will be addressed.

The Scottish Government introduced a National Care Service (Scotland) Bill to Parliament on 20 June 2022. Under these Reports, the functions of the IJB would transfer to become the responsibility of a National Care Service by 2026. Due to the anticipated continuation of service provision, we were satisfied that the going concern basis of accounting will continue to be appropriate for the Board.



### Our conclusions

- We reviewed and challenged the going concern assessment provided by management. We verified the assessment to supporting information, including key reports to the IJB and financial plans. We concur with management's assessment that there are no material uncertainties in relation to the going concern of the IJB.

## ISA (UK) 315: Identifying and assessing the risks of material misstatement

### Audit requirements

As set out within our Annual Audit Plan, there has been a significant change to the auditing standard, ISA (UK) 315 and this impacted our 2022/23 audit approach and the procedures we needed to perform.

The standard drives our approach to:

- ▶ Risk assessment.
- ▶ Understanding the Board's internal control arrangements.
- ▶ The identification of significant risks.
- ▶ How we address significant risks.

Key changes to our audit approach as a result of the implementation of ISA 315 were:

- ▶ A significant increase in audit work on the IJB's use of IT in the systems of internal control across partner organisations.
- ▶ Increased importance of our understanding of the entity and environment, the applicable financial reporting framework, and system of internal control.

- ▶ A greater focus on professional scepticism including ensuring that audit approaches do not show bias to look for corroborative evidence or excluding contradictory evidence.
- ▶ We made enhanced inquiries of management and others within the IJB who deal with fraud allegations, to determine whether they have knowledge of any actual, suspected or alleged fraud, including cases of fraud raised by employees or other parties.
- ▶ We held discussions with key members of the IJB including in respect of the risks of fraud and considered the implications for the audit.



### Our conclusions

- ▶ We identified 9 relevant IT systems and applications which contribute to the production of the Board's financial statements, with the majority of these systems and applications being hosted by the IJB's partners in Renfrewshire Council and NHS Greater Glasgow and Clyde.
- ▶ Our work did not identify any significant weaknesses in the Board's systems of internal control under the scope of ISA 315.

## 4. Best Value and Wider Scope audit

### Introduction

In June 2021, Audit Scotland and the Accounts Commission published a revised Code of Audit Practice. This establishes the expectations for public sector auditors in Scotland for the term of the current appointment.

### Risk assessment and approach

The Code sets out the four dimensions that comprise the wider scope audit for public sector in Scotland:

- ▶ Financial management.
- ▶ Financial sustainability.
- ▶ Vision, Leadership and Governance.
- ▶ The use of resources to improve outcomes.

We apply our professional judgement to risk assess and focus our work on each of the wider scope areas. In doing so, we draw upon conclusions expressed by other bodies including the IJB's internal auditors and the Care Inspectorate, along with national reports and guidance from regulators and Audit Scotland.




For each of the dimensions, we have applied a RAG rating, which represents our assessment on the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each dimension.

### Best Value

The Code explains the arrangements for the audit of Best Value in Integration Joint Boards. The changes to IJBs anticipated from the Scottish Parliament's National Care Service Reports mean that the Accounts Commission will no longer require the Controller of Audit to report to the Commission on each IJB's performance on its Best Value duty.

As a result, the findings from our wider scope work have informed our assessment on Best Value themes in 2022/23.

### Exhibit 4: Our RAG ratings

	<b>Red</b>	Our auditor judgements are RAG rated based on our assessment of the adequacy of the IJB's arrangements throughout the year, as well as the overall pace of improvement and future risk associated with each area.
	<b>Amber</b>	
	<b>Green</b>	This takes account of both external risks not within the IJB's control and internal risks which can be managed by the Board, as well as control and process observations made through our audit work.

# Financial Management



## Our overall assessment: Green

The IJB recorded a net underspend in 2022/23 of £0.63 million. Operational services were £2.13 million below budget prior to the transfer to earmarked reserves.

We noted that the Board received comprehensive financial monitoring reports throughout the year, which include forecasts of the year end position and summaries of emerging financial risks. The Board has identified a range of financial pressures in 2023/24 and beyond, including service support recharges from Renfrewshire Council, Primary Care Improvement Plan and prescribing costs that are difficult to control.

## Financial Outturn

The IJB's financial outturn in 2022/23 records an underspend of £0.63 million. The year end outturn prior to transfers to reserves was an underspend in operational service delivery of £2.13 million.

However, the majority of the underspend (£1.49 million) was required to be transferred to offset a shortfall in relation to the Primary Care Improvement Fund.

The outturn reflected a significant underspend against employee costs (£4.5 million) as a result of ongoing recruitment and retention difficulties across the sector. This was offset by:

- ▶ A substantial increase in the cost and volume of prescriptions (£2.1 million). Prices increased by 10.2% in 2022/23, reflecting the volatile global market and is difficult for the IJB to predict or manage; and
- ▶ Inflationary and other increases in the cost of other supplies including IT equipment (£0.5 million), increased cleaning costs due to updated infection control arrangements (£0.19 million); and
- ▶ Additional spend on Care at Home to support delayed discharges and demand (net overspend £0.3 million).

During the year, the IJB continued to experience additional costs relating to the ongoing impact of the pandemic.

The IJB drew down funding of £2.1 million to meet the costs in 2022/23 (2021/22: £6.95 million) but we note that this is the last year that funding will be available and future costs will remain a cost pressure for the IJB.

## Increasing cost pressures

While the IJB delivered an underspend in 2022/23, the Chief Finance Officer used regular budget monitoring reports to highlight increasing cost pressures in 2023/24 and beyond.

The creation of a new earmarked reserve for the Primary Care Improvement Plan (PCIP) was necessitated by a change in the allocation of funds from the Scottish Government. The allocation for 2022/23 was reduced in line with the existing PCIP reserves held by IJBs and assumes that IJBs will draw down existing balances during the year. The allocation therefore assumes that PCIP reserves held by IJBs at 31 March 2022 were largely uncommitted.

In Renfrewshire, the IJB held £4.347 million in earmarked funds to fund a commitment to an expanded model of community link workers, winter planning funding and accommodation works. As a result, the reduction in PCIP became a cost pressure in 2022/23 and beyond.



Another cost pressure that impacts Renfrewshire IJB is the introduction, in 2023/24 of recharges for support services from Renfrewshire Council. Historically, the costs of services such as property costs, finance and resources staffing costs and transportation costs have been provided by the Council.

In June 2023, the Chief Finance Officer reported on the IJB's due diligence review of the charges. As a result, the payment was reduced for 2023/24 from the Council's proposed level of £1.48 million to £1.34 million, this will be an ongoing cost pressure not previously faced by the IJB.

Like other IJBs across Scotland, Renfrewshire IJB has also highlighted the significant impact of the rise in prescribing costs. The average cost per item increased from £10.14 in April 2022 to £11.16 in February 2023, and is not subject to control by the IJB. Other costs are unknown at this stage, including the 2023/24 pay awards for local government staff.

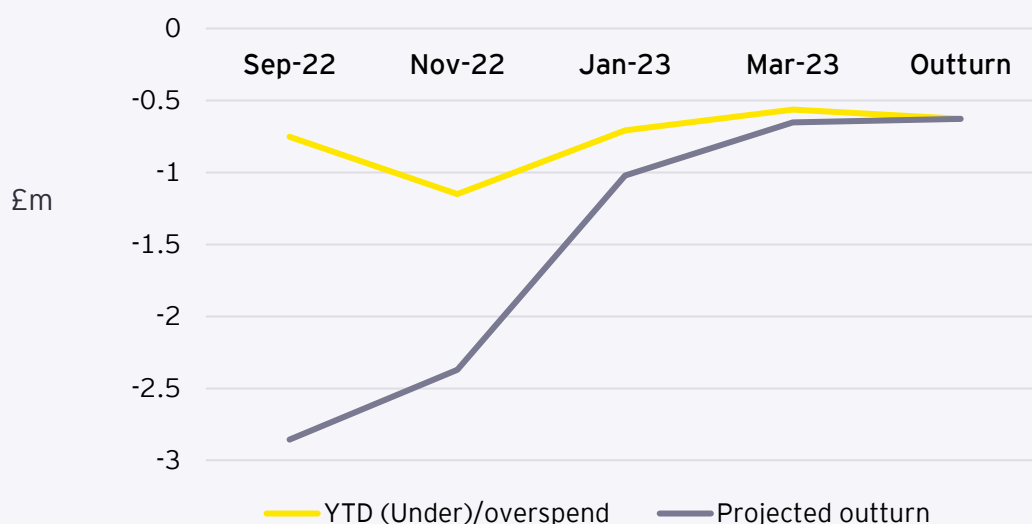
## **Budget monitoring was effective throughout the financial year**

The IJB received regular budget monitoring reports throughout the financial year. Exhibit 4 below, highlights that the reports included actual outturn to date, along with the forecasted outturn for the financial year, and therefore impact on the Board's reserve balances.

Throughout the financial year, the IJB projected that service expenditure would be underspent against budget, principally as a result of staffing vacancies. While this has protected the IJB's financial position in 2022/23, it impacts the Board's ability to deliver the level of services anticipated, and therefore the aims of the Strategic Plan. The outturn was lower than predicted earlier in the financial year as a result of the creation of the PCIP reserve.

In 2022/23, the underspend was transferred to the general reserve to support financial flexibility in future years. The reports also provide useful explanation on variances and on emerging and known financial risks.

**Exhibit 4: Budget monitoring to the Board during the financial year**





## **| The IJB reviewed its arrangements against the Financial Management Code**

The CIPFA Financial Management Code came into effect for all local government bodies during 2021/22. It is intended to support good practice in financial management, assist in demonstrating a local authority's financial sustainability, and set out standards of financial management. The standards are considered necessary to provide the strong foundation to:

- ▶ financially manage the short, medium and long-term finances of a local authority
- ▶ manage financial resilience to meet unforeseen demands on services; and
- ▶ manage unexpected shocks in their financial circumstances.

In June 2023, the IJB's Audit, Risk and Scrutiny Committee considered an assessment of the Board's arrangements against the requirements of the Code. The review concluded that the IJB is compliant, but outlined areas for development including:

- ▶ Continuing discussions with NHS Greater Glasgow and Clyde to seek the final allocation for the financial year ahead of the budget setting meeting;
- ▶ Further improvements to the financial year outturn report that is presented to the IJB in June each year; and
- ▶ A review of the Scheme of Delegation to ensure that authorisation levels remain appropriate.

An action plan is in place and progress will be reported to the Committee.

As this is the first year of our annual audit work, we considered the strength and depth of the finance team, including the

arrangements in place to monitor and report on budgets to the Board.

The IJB has an experienced finance team and we noted that a number of members of staff were involved in the preparation and audit of the financial statements to support capacity. As a result, we were content that there are sufficient skills and capacity within the team, but we will continue to monitor the arrangements throughout our appointment.

## **| The Board concluded that its internal control arrangements remain effective**

Within the IJB's Annual Governance Statement, the Board has concluded that they have obtained assurance that the system of internal control was operating effectively during the year.

Through our audit of the financial statements, we consider the design and implementation of key controls related to areas of significant risk to the financial statements. This work has included documenting the key internal financial controls and performing walkthroughs to ensure controls are implemented as designed.

We undertook an assessment of the financial control environment as part of our planning work, and updated our understanding as part of the year end audit. Following the revisions to the ISA (UK) 315, our audit methodology included a greater focus on the use of IT in the system of internal control. For the IJB, this required us to assess the systems across partner organisations.

Our work did not identify any significant weaknesses in the systems of internal control relevant to the preparation of the IJB's financial statements.

# Financial Sustainability



## Our overall assessment: Red

In line with the IJB's financial planning expectations, the Board's reserve balances fell significantly in 2022/23. The IJB holds general reserves as a contingency against unforeseen costs or pressures. While the IJB has identified significant savings of £2.49 million to be delivered in 2023/24, the General Reserve is forecast to fall to £1.98 million, or 0.5% of net expenditure, against the Board's target of 2%. There is a risk that under the current budget strategy, the IJB's General Reserves will be exhausted in the short term. Our assessment reflects the ongoing challenges facing the IJB and its partners and considers the level of risk and uncertainty outside the IJB's control which could impact the ability to deliver savings.

## The context for financial sustainability within the IJB sector

Scotland's public services are facing unprecedented challenges. In May 2023, the Scottish Fiscal Commission published their report on Scotland's Economic and Fiscal Forecasts which showed that forecast spending could exceed funding by 2% (£1 billion) in 2024/25, rising to 4% (£1.9 billion).

The Accounts Commission publishes an annual report on the financial performance of IJBs. Integration Joint Boards: Financial Analysis 2021/22 (April 2023). The report highlights the significant pressures impacting the sector including:

- ▶ The rising demand associated with an ageing population with increasingly complex health and social care needs.
- ▶ A workforce under extreme pressure facing continuing recruitment and retention challenges, including staff turnover rates of around 30%.
- ▶ Weakening financial position, with almost half of IJBs holding contingency reserves of less than one per cent of the net cost of services.
- ▶ A funding gap of £124 million in 2022/23 alone, with IJBs expected to draw upon reserves to fund around 14% of the gap.

## There has been a significant change in IJBs reserves positions across the sector as the Scottish Government recovered unspent Covid-19 funding in 2022/23

Across the sector, IJB reserves doubled in 2021/22 to £1.262 billion, largely due to Covid-19 funding received in February 2022. As a result, IJBs across Scotland held Covid-19 related funding of £502 million, including £17.2 million held by Renfrewshire IJB.

In January 2023, the Scottish Government wrote to IJBs to seek recovery of unspent Covid-19 funded balances. Funding for the response to the pandemic is therefore expected to end in 2022/23. The Scottish Government indicated that they planned to recover £321 million (64 per cent) of Covid-19 funding held by IJBs at the end of 2021/22.

Renfrewshire IJB drew down Covid-19 funding of £2.13 million to respond to continuing pandemic cost pressures in 2022/23 and the IJB returned £14.3 million of the remaining Covid-19 funding to the Scottish Government.

## Overall, Renfrewshire IJB reserve balances fell by 34% in 2022/23

As Exhibit 5 highlights, in 2021/22, Renfrewshire IJB recorded £51 million overall in reserve balances, including £17.2 million in Covid-19 funding. The IJB's reserve balances fell significantly in 2022/23, primarily as a result of the return of unspent Covid-19 balances to the Scottish Government.

Each year the IJB plans to meet expenditure from earmarked reserves where, for example, funding for specific purposes has not yet been used. During 2022/23, the IJB drew down £9.9 million of balances held in these reserves. As a result of new earmarked reserves totalling £8.2 million, and the carry forward of £5.7 million in ring-fenced balances, the IJB's reserves reduced overall by £17.5 million in 2022/23.

## The IJB has updated its financial outlook for the period to 2025/26

The Board considered a Medium Term Financial Plan, covering the period to 2024/25, in March 2022. The plan outlined a range of scenarios, and highlighted a potential gross budget gap within a range of £37 to £48 million for the period of the Plan, prior to any mitigating actions. In March 2023, the Board considered updated financial pressures as part of its assessment of the 2023/24 budget. The gross cost pressures in 2023/24 are estimated at £17.4 million, but significant uncertainties remain, particularly in relation to:

- ▶ The costs of prescribing (inflationary pressure estimated at £3 million);
- ▶ Any further impact of Covid-19 costs, particularly in the event of any further phases; and
- ▶ Future pay settlements (estimated at £2.9 million in 2023/24).

**Exhibit 5: Reserves balances fell by £17.5 million (34%) during 2022/23**



Following the application of funding and charging uplifts, the budget gap remaining for 2023/24 is £9.45 million, which the Board will bridge via:

- ▶ Savings to be delivered in-year of £2.49 million;
- ▶ Use of £2.4 million of earmarked reserves; and
- ▶ A drawdown from reserves of £4.562 million.

**The IJB estimates that General Reserves will fall significantly below target in 2023/24**

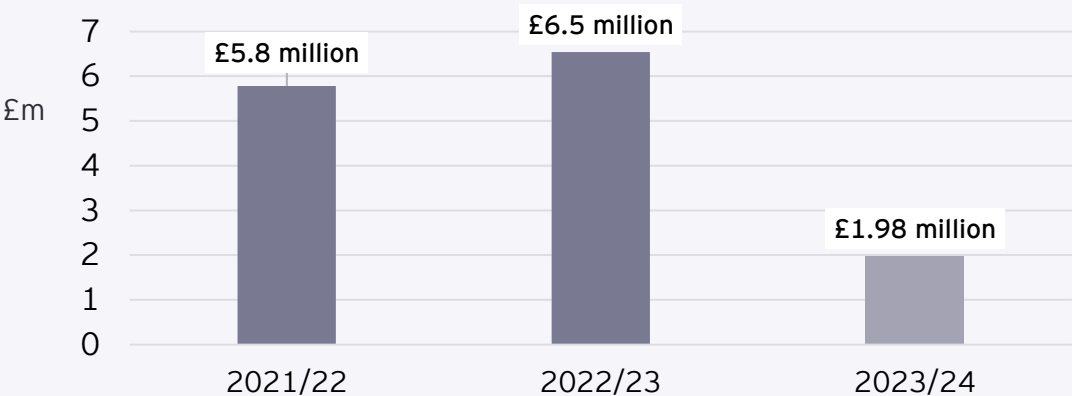
The IJB has set a target for its uncommitted General Reserve of 2% of net expenditure.

The IJB's General Reserves increased by £0.76 million in 2022/23 as a result of the underspend in the delivery of operational services. As a result, as at 31 March 2022, the IJB's uncommitted reserve was £6.54 million, representing around 2% of net expenditure.

Using the current projections, Exhibit 6 highlights that the Board anticipate that General Reserves will fall to £1.98 million by 31 March 2024. This would result in an estimated closing balance of around 0.5% of net expenditure, significantly below the Board's reserves target. Reserves of this level will impact the Board's ability to manage overspends in future years.

We also note that key areas of risk remain in 2023/24, and there is therefore a risk that the Board's General Reserve balances will be exhausted in the short term.

**Exhibit 6: The IJB anticipates that General Reserves will fall to £1.98 million by March 2024**



## **| The IJB has established a Sustainable Futures programme to respond to the financial position**

In March 2023, the Board approved the establishment of a Sustainable Futures programme to ensure that the resources available to the health and social care partnership are used effectively to deliver the Strategic Plan 2022-25, and to take steps towards financial sustainability.

The IJB has noted that the scope to deliver additional further recurring savings has increasingly been limited. Any further efficiency savings would therefore require to come from staffing measures, impacting frontline service delivery. As a result, three core areas of work have been identified within the initial scope to review arrangements and identify transformational reform:

- ▶ **Savings and Best Value:** encompassing reviews of charging, contract management and prescribing;
- ▶ **Consistency in service access and delivery:** considering eligibility criteria and package and support models; and
- ▶ **Responding to changing demand for Older Peoples services:** including residential care and care at home provision.

Work has begun to establish the programme management and governance arrangements and will be considered at the IJB's meeting in September 2023. This will include a programme of engagement with service users and other key stakeholders.

Each Head of Service has responsibility for one of the areas. The operational arrangements include the establishment of a Programme Management Office consisting of redirected Change and Improvement staff to support and report on the progress of reviews.

Due to the stage of development of the programme, the IJB has not yet identified projected savings to be delivered by Sustainable Futures. We also note that the Board considers that it is unlikely that the areas identified within the scope of the current programme will deliver a degree of savings sufficient to bridge the IJB's projected budget gap in future years. Further savings proposals are therefore expected to be required.

**| Recommendation 2:** There is a risk that due to the level of uncertainty that the IJB is operating in, the IJB's General Reserves will be exhausted in the short term. There is therefore a need to work with partners and the Scottish Government to develop a clear understanding of the impact of the current funding position for sustainability of services.

## Vision, Leadership and Governance



### Our overall assessment: Green

Governance arrangements are established and worked well throughout 2022/23.

The Annual Governance Statement highlights work underway with partners to reform service delivery. There were no weaknesses in governance or internal control that were required to be reported within the Annual Governance Statement. The Audit, Risk and Scrutiny Committee will consider their arrangements against updated good practice guidance in 2023/24. The Board also updated arrangements to ensure that they fully comply with their Equality Duties in the year.

### The IJB has approved an updated Strategic Plan for 2022-25

In March 2022, the IJB approved its updated Strategic Plan for the period 2022-25. During 2022, further work was undertaken to develop and implement a strategic delivery plan for 2022/23. The Board's Strategic Planning Group play a key role in monitoring the delivery, and the rationale for actions that have had to be postponed.

Progress against the key actions within the annual delivery plan have been reported as part of the IJB's Annual Performance Report and work is underway to finalise an achievable strategic delivery plan for 2023/24 by September 2023.

The Strategic Plan is supported by the Medium Term Financial Plan, including the range of actions in place to support the Board's financial position. This includes the Sustainable Futures programme, and a review of the property used in the delivery of services. In addition, in November 2022, the IJB also approved the Workforce Strategy, following review by the Scottish Government.

### The Annual Governance Statement demonstrates that it has the key requirements for good governance in place

The key aspects of the IJB's governance arrangements are required to be disclosed in the Annual Governance Statement within the financial statements. We reviewed the governance statement against the requirements outlined in the CIPFA framework for *Delivering Good Governance in Local Government*, and against our understanding of the Board's arrangements in the period to 31 March 2023.

We were satisfied that it was consistent with both the governance framework, key findings from relevant audit activity and management's assessment of its own compliance with the CIPFA framework.

Like all other public bodies in Scotland, the IJB moved to revised governance arrangements at the beginning of the UK lockdown period. The majority of additional governance arrangements were stood down in 2022/23, with the exception of the Strategic Executive Group and Chief Officers Tactical Group to share information. Committee meetings have continued to operate throughout 2022/23. We were satisfied that there was an appropriate level of challenge and scrutiny at meetings throughout the year.



## **| The IJB's Chief Internal Auditor identified no unsatisfactory or limited assurance opinions during 2022/23**

The IJB's Chief Internal Auditor presented their annual report to the Audit, Risk and Scrutiny Committee in June 2023. The report noted that the three reviews planned for 2022/23 were complete, but that the review of risk management had not yet been finalised. We note that any recommendations arising from this review will be reflected in a planned review of the Board's Risk Management Framework.

In 2022/23 there were no unsatisfactory audit opinions issued in relation to the IJB and as a result, the Chief Internal Auditor concluded that "a reasonable level of assurance can be given that the system of internal control, risk management and governance is operating effectively within the organisation."

The annual report also summarises the outcome of reviews at partner bodies where there may be an impact on the work of the IJB or Health and Social Care Partnership. No significant matters were highlighted as a result of this work.

There were no outstanding recommendations that required to be followed up during 2022/23.

## **| The Audit, Risk and Scrutiny Committee should self-assess it's arrangements against updated good practice guidance**

In October 2022, CIPFA updated its guidance on good practice for local authority audit committees. At Renfrewshire IJB, the role of the audit committee is fulfilled by the Audit, Risk and Scrutiny Committee.

There has been no formal self-assessment of the arrangements against the CIPFA guidance which may identify improvements. For example, we note that the good practice guidance suggests separating the roles of the audit committee and scrutiny function.

In our view, a self-assessment would help to support the governance framework outlined within the Annual Governance Statement.

**| Recommendation 3:** The Audit, Risk and Scrutiny Committee should review its arrangements against updated good practice guidance.

## **| The IJB has established an action plan to ensure it fully meets the Public Sector Equality Duty**

In December 2022, the Equality and Human Rights Commission (EHRC) wrote to the IJB to confirm that the Board has complied with its duties to publish a Mainstreaming Report, set of Equality Outcomes and Equality Outcomes Progress Report. However, an issue was highlighted on compliance with the duty to publish Equality Impact Assessments (EQIAs) relating to policies and practices.

In December 2022, EHRC requested that the IJB review their processes and develop an agreed functioning EQIA system which demonstrates how these duties will be met and reviewed going forward. In response, the IJB established a local action plan and was able to demonstrate compliance to the EHRC by 31 March 2023.

We will continue to assess the Board's arrangements to comply with equality duties throughout the term of our appointment.



## Use of resources



### Our overall assessment: Green

The IJB has a well-developed approach in place to monitor and report on key areas of performance, and was able to demonstrate key areas of improvement in 2022/23 despite the ongoing impact of the pandemic and significant financial challenges.

The IJB has, however, highlighted that the financial position places significant risk on the future delivery of services at the same levels.

### The IJB regularly reports on its performance

A comprehensive Performance Framework is in place both operationally by the Strategic Planning Group, and for the Board on a 6-monthly basis.

In September 2022, the Board agreed a Performance Scorecard, including a range of Key Performance Indicators (KPIs) to report on progress against the aims of the revised Strategic Plan.

We also note that the Board considered a separate report on the Ministerial Strategic Group's unscheduled care performance indicators.

The 2022/23 report noted that unscheduled care performance has improved when compared to the pre-pandemic year in 2019/20. The report also outlined a range of initiatives being progressed by the Health and Social Care Partnership to reduce delayed discharges, emergency admissions and attendances at the Accident and Emergency Department.

### The Annual Performance Report highlights key achievements and challenges across Priority Activities

The IJB considered its Annual Performance Report in July 2023, in line with statutory requirements. The report is published on the HSCP's website and is structured to align with the Performance Scorecard and the five key themes within the Strategic Plan:

- ▶ Healthier futures
- ▶ Connected futures
- ▶ Enabled futures
- ▶ Empowered futures; and
- ▶ Sustainable futures.

The Annual Performance Report includes performance against target, but also highlights the direction of travel for each indicator, and plans for improvement where performance is lower than expected.

Key achievements in 2022/23 include:

- ▶ The launch of a pilot for the Home First Response Service, to adopt a whole system approach for the management and assessment of frailty;
- ▶ The establishment of Community Link Workers for all GP Practices in Renfrewshire; and
- ▶ The establishment of 12 new treatment rooms to ensure residents receive the right care in the right place.

## **| The IJB is on track to deliver 85% of the actions planned within the Strategic Delivery Plan**

Exhibit 7 highlights that the IJB delivered 105 of the 120 targets that it set for 2022/23.

Areas that are not on track for completion include:

- ▶ The development of a Dementia Strategy, which has been paused due to the delay of a national strategy;
- ▶ The development of a Governance and Resourcing Plan to respond to National Care Service proposals will be updated alongside national timescales; and
- ▶ The planned refresh of the Participation, Engagement and Communication Strategy has been delayed due to resource prioritisation.

Alongside the Strategic Plan, the IJB monitors progress against Renfrewshire's Performance Scorecard. The Scorecard considers performance against national, NHS Board and local key performance indicators, and the National Core Integration Indicator.

The Performance Scorecard (Appendix 1 in the Annual Performance Report) highlights

12 red indicators where performance is more than 10% from target.

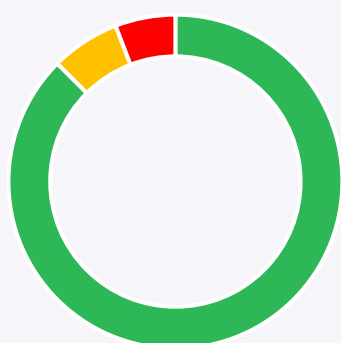
These include:

- ▶ The percentage of children seen within 18 weeks for paediatric speech and language therapy (35.7% against a target of 95%)
- ▶ Sickness absence rates for social work staff (22.59 days against a target of 15.3 days; and
- ▶ The percentage of patients who started treatment within 18 weeks of referral to Psychological Therapies (70% against a target of 90%).

Overall, performance was on track for 21 (53%) of the 39 Performance Scorecard indicators.

We note that the number of delayed discharge bed days lost in 2022-23 decreased by 23% to 7,066, compared with 9,177 for 2021-22. This equated to a rate of 93 per 100,000 population. The report stated that the national average rate at March 2023 was 874.

### **Exhibit 7: The IJB delivered over 85% of planned actions in 2022/23**



■ Green ■ Amber ■ Red

#### **Definition within the Annual Performance Report**



Delayed or postponed (n = 7)

Underway but behind schedule (n = 8)

Complete or on track (n = 105)

### **| The IJB has highlighted significant and ongoing financial risks within its risk registers**

The Audit and Risk Committee receives a quarterly update on the key strategic risks facing the Board. Two risks are scored as at the highest rating available, both of which are related to the Board's financial position:

- ▶ Changing financial and demographic pressures; and
- ▶ Financial challenges causing financial instability for the IJB.

### **| Plans to develop a National Care Service have been delayed**

On 17 April 2023, the Scottish Government formally requested and agreed an extension to the Stage 1 deadline for the creation of a National Care Service beyond June 2023. The Scottish Government committed to focusing on continued engagement and co-design activities.

The Finance and Public Administration Committee requested a new timetable for completion of Stage 1 and a revised Financial Memorandum. It is expected that the revised Financial Memorandum will include a detailed breakdown on spend to date on the National Care Service including costs arising from the provisions of Bill and those of the wider programme.

In May 2023, the Scottish Government announced that a range of regional co-design events would take place between June and August 2023 and supplemented with additional local engagement activity to progress the development. However, Stage 1 of the Bill was further extended to 31 January 2024 through a motion agreed by Parliament in June 2023.

It is not clear at this stage if the expected operational start date of 2026 will be impacted.

## | Best Value

In our view, the IJB's performance management and financial reporting arrangements allow the Board to demonstrate the achievement of Best Value.

The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact frontline services.

### | Basis for our assessment

As auditor to the IJB, we are required to comment on how effectively, in our view, the IJB demonstrates that it meets its Best Value responsibilities. As we noted in our Annual Audit Plan, the conclusions that we reach on the wider scope areas contribute to this consideration. We expect to develop our understanding of how the IJB meets its Best Value responsibilities over the course of our appointment.

Our assessment in 2022/23 therefore reflects the work conducted to support our wider scope responsibilities, and specifically:

- ▶ Documentation review and fieldwork interviews with senior officers;
- ▶ Our consideration of the IJB's financial planning processes including the most recent Medium Term Financial Plan and budget monitoring reports;
- ▶ Governance arrangements, including monitoring reports on the use of resources and scrutiny arrangements;
- ▶ Our assessment of performance reporting to the Board; and
- ▶ The IJB's revised Strategic Plan and the Workforce Plan.

### | The IJB can demonstrate that it has the key elements needed to deliver Best Value in place

The IJB has reviewed and updated its Strategic Plan, along with the frameworks that will support delivery, including the Medium Term Financial Plan and Workforce Strategy. Plans are in place to review and update it's arrangements for public engagement and consultation with key stakeholders.

It has a well-developed Performance Framework in place and we noted evidence of effective scrutiny arrangements throughout the year.

We do, however, note that the IJB's financial position is increasingly challenging, and there are risks and uncertainties outside the IJB's control which could impact the ability to deliver savings.

The Board has established a reform programme, Sustainable Futures, to address key areas of challenge and deliver savings. It has, however, acknowledged that further efficiency savings are likely to be required which may impact the ability to deliver frontline services at the same level.

# | Appendices

**A**

Code of audit practice:  
Responsibilities

**B**

Independence report

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## Audited body responsibilities

Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives. The features of proper financial stewardship include the following:

### Corporate governance

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including audit committees or equivalent) in monitoring these arrangements.

### Financial statements and related reports

Audited bodies must prepare annual accounts comprising financial statements and other related reports. They have responsibility for:

- ▶ Preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation.
- ▶ Maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their accounts and related reports disclosures.
- ▶ Ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority.
- ▶ Preparing and publishing, along with their financial statements, related reports such as an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements.
- ▶ Ensuring that the management commentary (or equivalent) is fair, balanced and understandable.

It is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

### Standards of conduct for prevention and detection of fraud and error

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

## Maintaining a sound financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- ▶ Such financial monitoring and reporting arrangements as may be specified.
- ▶ Compliance with any statutory financial requirements and achievement of financial targets.
- ▶ Balances and reserves, including strategies about levels and their future use.
- ▶ How they plan to deal with uncertainty in the medium and longer term.
- ▶ The impact of reporting future policies and foreseeable developments on their financial position.

## Responsibilities for best value, community reporting and performance

Local government bodies have a duty to make arrangements to secure best value. best value is defined as continuous improvement in the performance of the body's functions. In securing best value, the local government body is required to maintain an appropriate balance among:

- ▶ The quality of its performance of its functions.
- ▶ The cost to the body of that performance.
- ▶ The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.

In maintaining that balance, the local government body shall have regard to:

- ▶ Efficiency.
- ▶ Effectiveness.
- ▶ Economy.
- ▶ The need to meet the equal opportunity requirements.

The local government body shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.

In measuring the improvement of the performance of a local government body's functions for the purposes of this section, regard shall be had to the extent to which the outcomes of that performance have improved.

The Scottish Government's Statutory Guidance on best value (2020) requires bodies to demonstrate that they are delivering best value in respect of seven themes:

1. Vision and leadership
2. Governance and accountability
3. Effective use of resources
4. Partnerships and collaborative working
5. Working with communities
6. Sustainability
7. Fairness and equality

The Community Empowerment (Scotland) Act 2015 is designed to help empower community bodies through the ownership or control of land and buildings, and by strengthening their voices in decisions about public services.

Specified audited bodies are required to prepare and publish performance information in accordance with Directions issued by the Accounts Commission.

### Internal audit

Public sector bodies are required to establish an internal audit function as a support to management in maintaining effective systems of control and performance. With the exception of less complex public bodies the internal audit programme of work is expected to comply with the Public Sector Internal Audit Standards.

Internal audit and external audit have differing roles and responsibilities. External auditors may seek to rely on the work of internal audit as appropriate.

### Appointed auditors' responsibilities

Appointed auditors' statutory duties for local government bodies are contained within Part VII of the Local Government (Scotland) Act 1973, as amended.

These are to:

- ▶ Audit the accounts and place a certificate (i.e., an independent auditor's report) on the accounts stating that the audit has been conducted in accordance with Part VII of the Act.
- ▶ Satisfy themselves, by examination of the accounts and otherwise, that:
  - ▶ The accounts have been prepared in accordance with all applicable statutory requirements.
  - ▶ Proper accounting practices have been observed in the preparation of the accounts.
- ▶ The body has made proper arrangements for securing best value and is complying with its community reporting duties.
- ▶ Hear any objection to the financial statements lodged by an interested person.

Appointed auditors should also be familiar with the statutory reporting responsibilities in section 102 of the Local Government (Scotland) Act 1973, including those relating to the audit of the accounts of a local government body.



## B Independence report

### Introduction

The FRC Ethical Standard and ISA (UK) 260 'Communication of audit matters with those charged with governance', requires us to communicate with you on a timely basis on all significant facts and matters that bear upon our integrity, objectivity and independence. The Ethical Standard, as revised in December 2019, requires that we communicate formally both at the reporting stage and at the conclusion of the audit, as well as during the course of the audit if appropriate. The aim is to ensure full and fair disclosure by us to those charged with your governance on matters in which you have an interest.

During the course of the audit, we are required to communicate with you whenever any significant judgements are made about threats to objectivity and independence and the appropriateness of safeguards put in place, for example, when accepting an engagement to provide non-audit services.

We ensure that the total amount of fees that EY charged to you for the provision of services during the period, analysed in appropriate categories, are disclosed.

### Required Communications

#### Planning Stage

- ▶ The principal threats, if any, to objectivity and independence identified by EY including consideration of all relationships between you, your directors and us.
- ▶ The safeguards adopted and the reasons why they are considered to be effective, including any Engagement Quality review.
- ▶ The overall assessment of threats and safeguards.
- ▶ Information about the general policies and process within EY to maintain objectivity and independence.

### Final Stage

- ▶ To allow you to assess the integrity, objectivity and independence of the firm and each covered person, we are required to provide a written disclosure of relationships (including the provision of non-audit services) that may bear on our integrity, objectivity and independence. This is required to have regard to relationships with the entity, its directors and senior management, and its connected parties and the threats to integrity or objectivity, including those that could compromise independence that these create. We are also required to disclose any safeguards that we have put in place and why they address such threats, together with any other information necessary to enable our objectivity and independence to be assessed.
- ▶ Details of non-audit/additional services provided and the fees charged in relation thereto.
- ▶ Written confirmation that the firm and each covered person is independent and, if applicable, that any non-EY firms used in the group audit or external experts used have confirmed their independence to us.
- ▶ Details of all breaches of the IESBA Code of Ethics, the FRC Ethical Standard and professional standards, and of any safeguards applied and actions taken by EY to address any threats to independence.
- ▶ Details of any inconsistencies between FRC Ethical Standard and your policy for the supply of non-audit services by EY and any apparent breach of that policy.
- ▶ An opportunity to discuss auditor independence issues.

**We confirm that we have undertaken client and engagement continuance procedures, including our assessment of our independence to act as your external auditor. We have identified no relationships that impact the audit of Renfrewshire Integration Joint Board.**



## Required communications

We have detailed below the communications that we must provide to the Board.

### Our reporting to you

Required communications	What is reported?	When and where
<b>Terms of engagement</b>	Confirmation by the Audit, Risk and Scrutiny Committee of acceptance of terms of engagement as written in the engagement letter signed by both parties.	Audit Scotland Terms of Appointment letter (December 2022) - audit to be undertaken in accordance with the Code of Audit Practice.
<b>Our responsibilities</b>	Reminder of our responsibilities as set out in the engagement letter.	Annual Audit Plan - March 2023
<b>Reporting and audit approach</b>	Communication of the reporting scope and timing of the audit, any limitations and the significant risks identified. When communicating key audit matters this includes the most significant risks of material misstatement (whether or not due to fraud) including those that have the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the engagement team.	Annual Audit Plan - March 2023
<b>Significant findings from the audit</b>	<ul style="list-style-type: none"><li>▶ Our view about the significant qualitative aspects of accounting practices including accounting policies, accounting estimates and financial statement disclosures.</li><li>▶ Significant difficulties, if any, encountered during the audit.</li><li>▶ Significant matters, if any, arising from the audit that were discussed with management.</li><li>▶ Written representations that we are seeking.</li><li>▶ Expected modifications to the audit report.</li><li>▶ Other matters if any, significant to the oversight of the financial reporting process.</li><li>▶ Findings and issues regarding the opening balance on initial audits.</li></ul>	This Annual Audit Report.

## C Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
<b>Going concern</b>	<p>Events or conditions identified that may cast significant doubt on the entity's ability to continue as a going concern, including:</p> <ul style="list-style-type: none"> <li>▶ Whether the events or conditions constitute a material uncertainty</li> <li>▶ Whether the use of the going concern assumption is appropriate in the preparation and presentation of the financial statements</li> <li>▶ The adequacy of related disclosures in the financial statements</li> </ul>	This Annual Audit Report.
<b>Misstatements</b>	<ul style="list-style-type: none"> <li>▶ Uncorrected misstatements and their effect on our audit opinion, unless prohibited by law or regulation.</li> <li>▶ The effect of uncorrected misstatements related to prior periods.</li> <li>▶ A request that any uncorrected misstatement be corrected.</li> <li>▶ Corrected misstatements that are significant.</li> <li>▶ Material misstatements corrected by management.</li> </ul>	This Annual Audit Report.
<b>Fraud</b>	<ul style="list-style-type: none"> <li>▶ Enquiries of the audit committee to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.</li> <li>▶ Any fraud that we have identified or information we have obtained that indicates that a fraud may exist.</li> <li>▶ A discussion of any other matters related to fraud.</li> </ul>	This Annual Audit Report.
<b>Internal controls</b>	Significant deficiencies in internal controls identified during the audit.	This Annual Audit Report.

## C

## Required communications (cont.)

## Our reporting to you

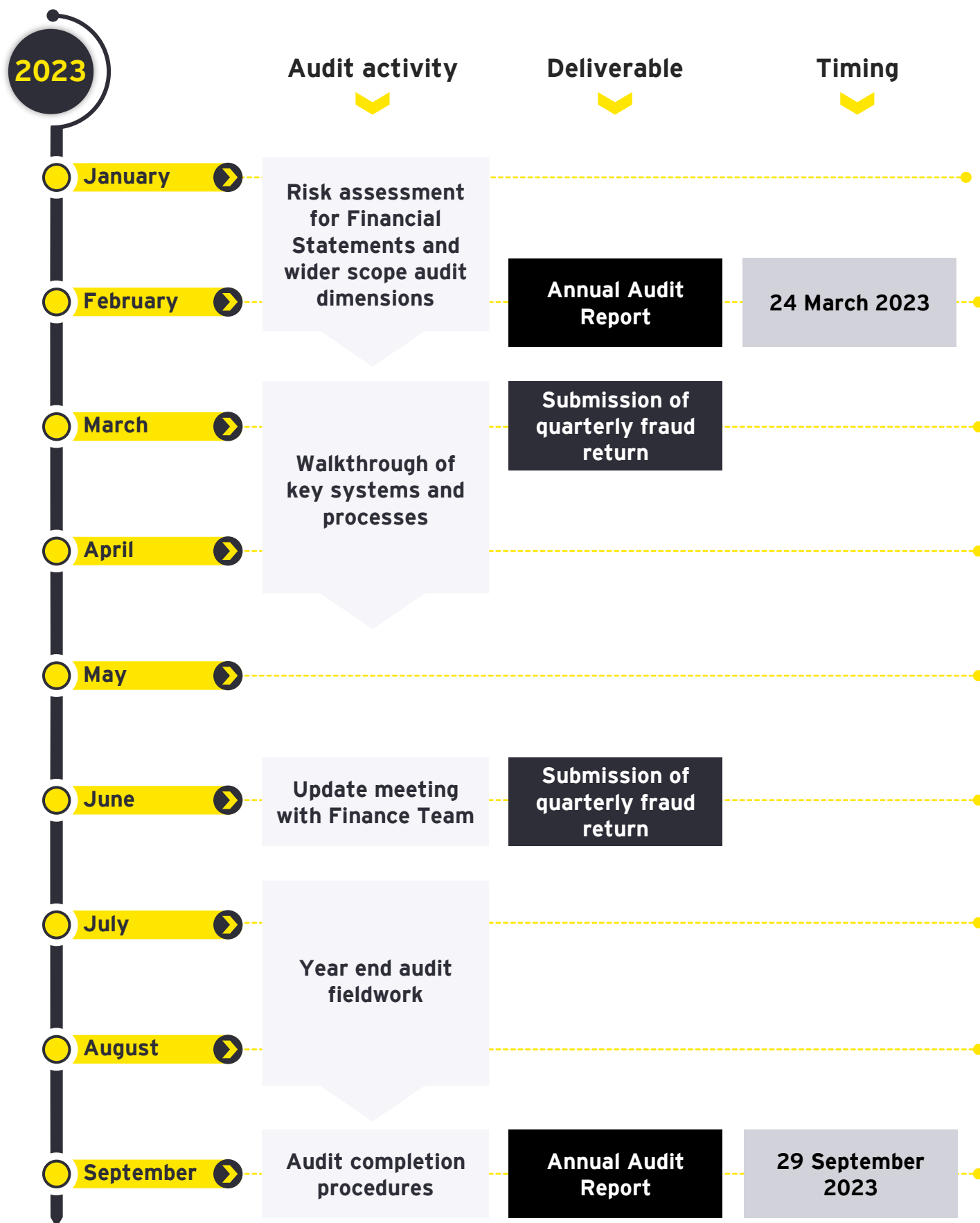
Required communications	What is reported?	When and where
<b>Related parties</b>	<p>Significant matters arising during the audit in connection with the entity's related parties including, when applicable:</p> <ul style="list-style-type: none"> <li>▶ Non-disclosure by management</li> <li>▶ Inappropriate authorisation and approval of transactions</li> <li>▶ Disagreement over disclosures</li> <li>▶ Non-compliance with laws and regulations</li> <li>▶ Difficulty in identifying the party that ultimately controls the entity</li> </ul>	This Annual Audit Report.
<b>Independence</b>	<p>Communication of all significant facts and matters that bear on EY's, and all individuals involved in the audit, objectivity and independence.</p> <p>Communication of key elements of the audit engagement partner's consideration of independence and objectivity such as:</p> <ul style="list-style-type: none"> <li>▶ The principal threats</li> <li>▶ Safeguards adopted and their effectiveness</li> <li>▶ An overall assessment of threats and safeguards</li> <li>▶ Information about the general policies and process within the firm to maintain objectivity and independence</li> </ul>	Annual Audit Plan and this Annual Audit Report.
<b>External confirmations</b>	<ul style="list-style-type: none"> <li>▶ Management's refusal for us to request confirmations.</li> <li>▶ Inability to obtain relevant and reliable audit evidence from other procedures.</li> </ul>	This Annual Audit Report.
<b>Representations</b>	Written representations we are requesting from management and/or those charged with governance.	This Annual Audit Report.

## C

## Required communications (cont.)

		Our reporting to you
Required communications	What is reported?	When and where
<b>Consideration of laws and regulations</b>	<ul style="list-style-type: none"> <li>▶ Audit findings regarding non-compliance where the non-compliance is material and believed to be intentional. This communication is subject to compliance with legislation on tipping off.</li> <li>▶ Enquiry of the Audit, Risk and Scrutiny Committee into possible instances of non-compliance with laws and regulations that may have a material effect on the financial statements and that the Audit, Risk and Scrutiny Committee may be aware of.</li> </ul>	This Annual Audit Report.
<b>Material inconsistencies and misstatements</b>	Material inconsistencies or misstatements of fact identified in other information which management has refused to revise.	This Annual Audit Report.
<b>Auditors report</b>	Any circumstances identified that affect the form and content of our auditor's report.	This Annual Audit Report.
<b>Best value and wider scope judgements and conclusions</b>	Our reporting will include a clear narrative that explains what we found and the auditor's judgement in respect of the effectiveness and appropriateness of the arrangements that audited bodies have in place regarding the wider-scope audit.	This Annual Audit Report.
<b>Key audit matters</b>	The requirement for auditors to communicate key audit matters, which apply to listed companies and entities which have adopted the UK Corporate Governance Code in the private sector, applies to annual audit reports prepared under the Code.	This Annual Audit Report.

## D Timeline of communication and deliverables



## E Action Plan

We include an action plan to summarise specific recommendations included elsewhere within this Annual Audit Report. We grade these findings according to our consideration of their priority for the Board or management to action.

### Classification of recommendations

**Grade 1:** Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

**Grade 2:** Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

**Grade 3:** Less significant issues and / or areas for improvement which we consider merit attention but do not require to be prioritised by management.

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
1.	<b>Hosted Services</b> Renfrewshire IJB hosts a small number of services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. The current process for reporting on hosted services is based on out of date arrangements and the Chief Finance Officer will therefore work with partners to agree a revised process for 2023/24 onwards.	The Board should agree an updated approach to report on hosted services activity. This should include the IJB's audit trail requirements to support the disclosure in the financial statements.  Grade 2	<b>Response:</b> The CFO will work with the other five CFOs across Greater Glasgow and Clyde to develop a revised process for reporting on hosted services activity.  <b>Responsible officer:</b> Chief Finance Officer  <b>Implementation date:</b> 31 March 2024

## E Action Plan continued

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
2.	<p><b>Medium Term Financial Plan</b></p> <p>While the Board has established the Sustainable Futures programme to support the delivery of the MTFP, we note that further efficiency savings are likely to be required. The MTFP is not yet supported by a balanced financial plan and the IJB's General Reserves are at risk of being exhausted in the short term. There is therefore a need to work with partners and the Scottish Government to develop a clear understanding of the impact of the current funding position for sustainability of our services.</p>	<p>The IJB should work with partners to ensure that medium term financial plan is realistic and sustainable via the achievement of savings, or support from additional funding.</p> <p>Grade 1</p>	<p><b>Response:</b> The planned increase of 4% per year in real terms for health and social care over the next four years - as proposed in the Scottish Government's Medium Term Financial Strategy - is a much-needed improvement on the previously planned 0.6% over four years in 2022, and the general trend of growth in health spending in Scotland is welcomed. Nonetheless, the spiralling cost of resourcing and delivering health and social care services whilst simultaneously supporting Covid-19 recovery, and planning for fundamental and systemic change in the structure of social care delivery in Scotland, presents ongoing financial challenges which a real terms rise of 4% per year may not be sufficient to address. As such, and alongside delivery of the MTFP supported by the Sustainable Futures programme, Renfrewshire IJB will continue to actively engage with partners and the Scottish Government to ensure there is a shared understanding of the pressures on our financial sustainability and to petition for the maximum level of funding possible to continue to support safe and effective service delivery.</p> <p><b>Responsible Officer:</b> Chief Officer &amp; Chief Finance Officer.</p> <p><b>Implementation date:</b> Ongoing</p>



## E Action Plan continued

No.	Findings and / or risk	Recommendation / grading	Management response / Implementation timeframe
3.	<p><b>Audit, Risk and Scrutiny Committee</b></p> <p>In October 2022, CIPFA updated its guidance on good practice for local authority audit committees. The Audit, Risk and Scrutiny Committee has not yet considered it's arrangements against the guidance.</p>	<p>The Audit, Risk and Scrutiny Committee should conduct a self-assessment against updated good practice guidance for local government audit committees.</p> <p>Grade 3</p>	<p><b>Response:</b> The CIA was aware of, and considered, the guidance at a high level and are of the opinion that IJB Audit, Risk and Scrutiny Committee broadly complies with the new guidance. However, the CIA also recognises that there are some gaps, and some areas that needed to be explored further through a self-assessment involving the members of the Committee, the CIA plans to facilitate this self-assessment. As such, it was appropriate to continue to make reference to the CIPFA's Audit Committee Principles in Local Authorities in Scotland and Audit Committees: Practical Guidance for Local Authorities for the 22/23 governance statement. The CIA will be submitting a report to the September Committee which will advise members of the revised guidance and seek their approval of a date for a development session to undertake this self-assessment. Subject to member approval of a suitable date, the CIA would hope to have the self-assessment completed by the end of this calendar year, with an action plan being reported to the Committee thereafter.</p> <p><b>Responsible officer:</b> Chief Internal Auditor</p> <p><b>Implementation date:</b> 31 March 2024</p>

## F Adjusted and unadjusted differences

This appendix sets out the adjustments that were processed as part of finalisation of the financial statements. There were no unadjusted differences.

### Disclosure misstatements that have been corrected

No.	Note	Description
1	Note 12: Services Hosted by other HSCPs	Renfrewshire IJB's consumption of services hosted by other Integration Joint Boards was understated by £1.6 million in the unaudited accounts. In Note 12 (Services Hosted by other HSCPs), Renfrewshire IJB's consumption of oral health services was understated by £0.1 million and its consumption of learning disability services was understated by £1.5 million. This disclosure note is presented for information only and has a nil impact on the IJB's financial outturn for the year.

### Prior year disclosure misstatements that have been corrected

No.	Section	Description
1	Remuneration Report	The prior year full year equivalent for the Chief Officer's remuneration was restated as a result of a prior year error. This was updated in the 22/23 unaudited accounts, with the difference being £5,141. The in-year pension contributions were similarly updated. The difference was £1,089.

## G Audit Fees

### 2022/23 Fees

The Board's audit fee is determined in line with Audit Scotland's fee setting arrangements. Audit Scotland will notify auditors about the expected fees each year following submission of Audit Scotland's budget to the Scottish Commission for Public Audit, normally in December. The remuneration rate used to calculate fees is increased annually based on Audit Scotland's scale uplift.

	2022/23	2021/22
<b>Component of fee:</b>		
▶ Auditor remuneration - expected fee	£33,190	
<b>Audit Scotland fixed charges:</b>		
▶ Performance audit and best value	£6,310	
▶ Audit support costs	£1,260	
Sectoral price cap	(£9,290)	
<b>Total fee</b>	<b>£31,470</b>	<b>£27,960</b>

As we outlined in our audit planning report, the expected fee for auditor remuneration, set by Audit Scotland, is based on a risk assessment of publicly available information from the 2021 tender exercise. It assumes that the IJB has well-functioning controls, an effective internal audit service, and an average risk profile and governance risks. This is the basis for the estimated level of time and skill mix involvement by auditors.

Throughout the course of their work, auditors may identify new, developing or otherwise enhanced areas of risk that are required to be addressed to deliver an audit to the quality standards expected, and in line with the requirements of the Audit Scotland Code of Practice.

As expected, we have encountered challenges in the first year of the audit, including additional work around prior year and other disclosures that are unique to the IJB. We will hold a debrief with management to ensure all lessons are learned for future years to ensure that the audit continues to run smoothly.

# H Additional audit information

## Introduction

In addition to the key areas of audit focus outlined within the Report, we have to perform other procedures as required by auditing, ethical and independence standards and other regulations. We outline the procedures below that we will undertake during the course of our audit.

### Our responsibilities under auditing standards

- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ▶ Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ Conclude on the appropriateness of the going concern basis of accounting.
- ▶ Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- ▶ Read other information contained in the financial statements, the Audit, Risk and Scrutiny Committee reporting appropriately addresses matters

communicated by us to the Committee and reporting whether it is materially inconsistent with our understanding and the financial statements.

- ▶ Maintaining auditor independence.

### Purpose and evaluation of materiality

- ▶ For the purposes of determining whether the accounts are free from material error, we define materiality as the magnitude of an omission or misstatement that, individually or in the aggregate, in light of the surrounding circumstances, could reasonably be expected to influence the economic decisions of the users of the financial statements. Our evaluation of it requires professional judgement and necessarily takes into account qualitative as well as quantitative considerations implicit in the definition. We would be happy to discuss with you your expectations regarding our detection of misstatements in the financial statements.
- ▶ Materiality determines the locations at which we conduct audit procedures and the level of work performed on individual account balances and financial statement disclosures.
- ▶ The amount we consider material at the end of the audit may differ from our initial determination. At this stage it is not feasible to anticipate all of the circumstances that may ultimately influence our judgement about materiality. At the end of the audit we will form our final opinion by reference to all matters that could be significant to users of the accounts, including the total effect of the audit misstatements we identify, and our evaluation of materiality at that date.

## H Additional audit information (cont.)

### **Audit Quality Framework/Annual Audit Quality Report**

- ▶ Audit Scotland are responsible for applying the Audit Quality Framework across all audits. This covers the quality of audit work undertaken by Audit Scotland staff and appointed firms. The team responsible are independent of audit delivery and provide assurance on audit quality to the Auditor General and the Accounts Commission.
- ▶ We support reporting on audit quality by providing additional information including the results of internal quality reviews undertaken on our public sector audits. The most recent audit quality report can be found at: <https://www.audit-scotland.gov.uk/publications/quality-of-public-audit-in-scotland-annual-report-202223>
- ▶ EY has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained. Details can be found in our annual Transparency Report: [https://www.ey.com/en\\_uk/about-us/transparency-report](https://www.ey.com/en_uk/about-us/transparency-report)

### **This report**

This report has been prepared in accordance with Terms of Appointment Letter from Audit Scotland through which the Accounts Commission has appointed us as external auditor of Renfrewshire Integration Joint Board for financial years 2022/23 to 2026/27.

This report is for the benefit of the Board and is made available to the Accounts Commission and Audit Scotland (together the Recipients).

This report has not been designed to be of benefit to anyone except the Recipients. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Recipients, even though we may have been aware that others might read this report.

Any party other than the Recipients that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Recipient's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, Ernst & Young LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Recipients.

### **Complaints**

If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with Stephen Reid who is our partner responsible for services under appointment by Audit Scotland, telephone 0131 777 2839, email [sreid2@uk.ey.com](mailto:sreid2@uk.ey.com). If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you.

Should you remain dissatisfied with any aspect of our service, or with how your complaint has been handled, you can refer the matter to Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN. Alternatively you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.



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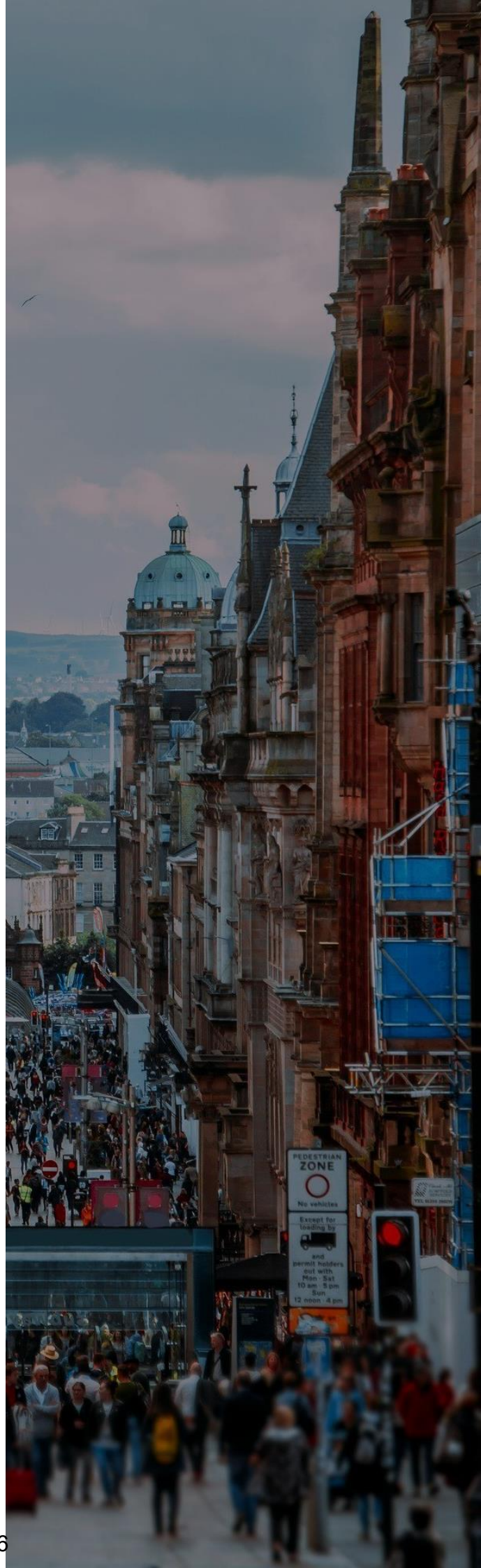
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**To:** Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee

**On:** 17 November 2023

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**Report by:** Strategic Lead and Improvement Manager

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**Heading:** Update on Risk and Issue Register

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## **1. Summary**

- 1.1. This paper provides an update on ongoing activity to identify and manage strategic and operational risks, following the previous update to the Committee in September 2023. This includes an update on actions that will be undertaken to deliver on the recommendations arising from the completed internal audit review of the IJB's risk management arrangements, which is detailed in section 5 of this report. These recommendations will be captured as appropriate with an update of the IJB's Risk Framework which will be brought to the Audit Risk and Scrutiny in March 2024 for approval.
- 1.2. The report also notes updates made to the IJB's risk and issues register, including any changes to risks/issues previously identified, and any new items added to the register during this period.
- 

## **2. Recommendations**

It is recommended that the Audit, Risk and Scrutiny Committee:

- Note the update on risk management activity provided (Section 4);
  - Note the summary of actions that will be taken in response to recommendations arising from the internal audit of the IJB's risk management arrangements (Section 5);
  - Note that a revised Risk Management Policy and Strategy will be brought to the Committee for review and approval in March 2024; and
  - Approve the updates made to the existing risks and issues, following further assessment and engagement within the HSCP and with partners (Section 6).
- 

## **3. Background**

- 3.1. The IJB's risk management framework sets out the principles by which the HSCP and IJB identify and manage strategic and operational risks impacting upon the organisation. This framework forms a key strand of the IJB's overall

governance mechanisms and is encapsulated within the IJB's Risk Management Policy and Strategy. It sets out how risks and issues should be identified, managed and reported and it informs the development of this report and supporting appendix. The policy and strategy is underpinned by supporting Risk Framework guidance for HSCP staff.

#### **4. Implementing the update framework: further activity**

4.1. Prior updates to the Committee have outlined the ongoing progress made in embedding the IJB's revised Risk Management Framework within the HSCP. Work remains ongoing to ensure risks are robustly and consistently managed across all services and to continuously improve risk management activity. The key activities completed this period include:

- Continued focused reviews to assist the Risk Network and services to follow risk management processes, supporting risk and issue reviews with service management teams.
- Continued operational risk and issue reporting to SMT by exception.
- Ongoing promotion and monitoring of staff completion of the online staff training module launched in August 2022.
- Ongoing meetings of the cross HSCP and NHSGGC 'risk working group' continue to be held every two months where consistency of risks is discussed, and best practice shared. Particular focus continued this period on budgetary constraints and the potential impacts of savings proposals for HSCPs across the NHSGGC Board area.
- Work continues on resilience planning, and a large amount of activity has been completed to prepare our services for the coming winter period, to prepare for potential seasonal risks and scenarios related to planned or unplanned power outages.
- Continued representation on, and participation in, the committee for the ALARM UK National Health and Social Care risk group, providing additional opportunity to identify and consider further examples of 'best practice.'

#### **5. Responding to recommendations arising from internal audit of IJB risk management arrangements**

5.1. The internal audit of the IJB's Risk Framework, undertaken by Azets, concluded in late Spring with the final report being received in June. The IJB considered a report outlining the outputs of this audit at its previous meeting in September 2023. As noted at that time, the audit report was favourable with an overall assurance rating of 'Reasonable Assurance' and Green. There were 7 best practice recommendations identified, 2 of which were 'important' and 5 'good practice'.

5.2. In response to the recommendations provided, the HSCP will take several actions which are summarised below. The outputs from these actions will be captured within the HSCP's risk logs and within an updated version of the IJB's Risk Management Strategy and Policy which will be brought to the Committee in March 2024:



- While the IJB's Risk Management Policy and Strategy covers risk tolerance, it does not specifically state the IJB's current risk appetite position. A development session will be used to enable discussion of the IJB's appetite for risk, with IJB members considering whether this is, for example, averse, cautious, eager or balanced. The outcome of this discussion will be captured in the updated policy and strategy document.
- The Risk Management Policy and Strategy will reflect developments which have been made in risk management procedures since the policy and strategy was last approved in March 2021. In particular, work has been undertaken to confirm the changes required to risk types and categories to reflect the current circumstances. In addition, updated procedures and recording will be defined to capture changes to risk and issue scoring between reviews, with accompanying rationale and audit trail.
- The HSCP will also seek to review a recommendation from the audit seeking a clearer link between the IJB's sources of governance assurance and the risk register, recognising that these should be complementary whilst importantly avoiding duplication. The outcome of this review will also be captured through an additional statement within the Risk Management Policy and Strategy.
- Operational risk registers continue to remain under regular review to improve consistency and to ensure that the additional information recommended through the internal audit is captured appropriately.
- Escalation processes will also be documented in greater detail within the Risk Framework guidance for staff, and reflected as appropriate within in the Risk Management Policy and Strategy.

## **6. Updates to the IJB Risk Register**

- 6.1. The HSCP's ongoing assessment and review of risks has identified necessary changes to existing risks and issues. In this period there have been no new risks or issues added to our IJB Register. All risks and issues have been updated to reflect the latest position regarding completed and outstanding actions. This paper reflects the changes made since the last update.
- 6.2. It should be noted once again that the risk outlook continues to remain highly challenging, with all risks and issues remaining within the categories of moderate and high. The current financial and operating context remains extremely difficult across the public sector, and this is reflected in the nature of risks being identified.
- 6.3. In summary, the key updates to existing risks include:
  - The risk scores for 'Changing financial and demographic pressures' (RSK01) and 'Financial challenges causing financial instability for the IJB' (RSK02) continue to remain at the highest rating available. These continue to be reinforced by the 'IJB Financial Resilience' issue (ISS02) as the ongoing financial context for the IJB remains highly challenging

and uncertain. These risks and issue remain under continual review. The tracking of Sustainable Futures Programme Phase one savings approved in March 2023 continues, and further indicative savings options for Phase two will be brought to the IJB for consideration in November. However, the risk that savings identified do not fully bridge the financial gap projected in future financial years has now been included within the IJB Financial Resilience issue. This is reflective of the current status that recurring savings identified do not eliminate the projected gap and therefore, based on this position, non-recurring actions will be required to achieve a balanced budget in 2024/25.

- The risk 'Failure to achieve targets and key performance indicators' (RSK12) has been increased to reflect the difficult financial operating context. The extent of financial pressures currently projected across the public sector will result in difficult decisions being required, the nature of which could impact upon service performance against key indicators.

6.4. For the Committee's awareness, the HSCP has continued to remove historic mitigations and preventing actions from the quarterly report to streamline the individual risk and issue summaries. Actions completed in the last twelve months will continue to be maintained, with historic actions being available in previous iterations of the report and within the overarching risk and issue log if further detail is required.

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### Implications of the Report

1. **Financial** – No direct implications from this report\*
2. **HR & Organisational Development** – The risk framework guidance and training for staff will be further updated for issue in March 2024.
3. **Community Planning** – No direct implications from this report\*
4. **Legal** – Supports the implementation of the provisions of the Public Bodies (Joint Working) (Scotland) Act 2014.
5. **Property/Assets** – No direct implications from this report\*
6. **Information Technology** – No direct implications from this report\*
7. **Equality and Human Rights** – No direct implications from this report\*
8. **Health & Safety** – No direct implications from this report\*
9. **Procurement** – No direct implications from this report\*
10. **Risk** – This paper and attachments provide an update to the IJB's Risk Management Framework and associated registers.
11. **Privacy Impact** – No direct implications from this report\*

*\*Although there are no direct implications from this report, specific risks are likely to impact on these areas and will have specific mitigations identified.*

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### List of Background Papers – N/A

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## Risk and Issue Register Executive Summary

This document reflects the status of the risks and issues in the IJB log at the start of November 2023. This report also features issues as part of the agreed risk framework approach. The summaries reflect the changes to risks since the last report and items which have been identified as new or those proposed to close since the last report. For any proposed closures we have included summaries to detail the final position and the rationale for closure. If these are agreeable, they will be removed from the next report.

## Introduction and Background

This document is prepared in advance of each IJB Audit, Risk and Scrutiny Committee meeting to support Renfrewshire Integration Joint Board (IJB), and members of the IJB's Audit, Risk and Scrutiny Committee, in the application of the IJB's Risk Management Policy and Strategy. It sets out those Strategic Risks and Issues currently identified which have the potential to prevent the IJB from achieving its desired outcomes and objectives, and the mitigating actions put in place to manage these risks and issues. **Further information on the IJB's approach can be found in Renfrewshire IJB's Risk Management Policy and Strategy.**

## Approach to assessing risks

All risks identified are assessed considering (i) the likelihood of the risk materialising; and (ii) the consequent impact of said risk should it materialise. To reflect the range of eventualities this assessment provides a score of between 1 and 5 for each of these criteria (where 1 is least likely and low impact, and 5 is very likely and very high impact). This enables each risk to have an overall score where the likelihood and impact ratings are multiplied together, and a RAG (Red, Amber, Green rating applied) as per the matrix below. Risk scores guide the IJB's response to risks identified.

## Approach to assessing issues

The same applies regards impact, however for issues, the priority and the resolution is considered instead of likelihood. Issues are simply risks which have occurred and they have a rating of between 1 and 5 where 1 is low/no impact ranging to 5 extreme impacts.

**Risks**

Likelihood	Risk Consequence Impact Rating				
	1	2	3	4	5
5	5	10	15	20	25
4	4	8	12	16	20
3	3	6	9	12	15
2	2	4	6	8	10
1	1	2	3	4	5

**Issues**

Impact	Issue Rating
1	Insignificant
2	Minor
3	Moderate
4	Major
5	Extreme

Risk Profile						
Total Risks	High Risks	Moderate Risks	Low Risks	Very Low Risks	Proposed Closure	
16	9	7	0	0	0	
Likelihood	Consequence Impact					
	1	2	3	4	5	
	5	5	10	15	20	25
				4	5	
	4	4	8	12	16	20
			1	2		
	3	3	6	9	12	15
				2	2	
	2	2	4	6	8	10
1	1	2	3	4	5	

Issue Profile	
Total Issues	2
Extreme Issues	2
Major Issues	
Moderate Issues	
Minor Issues	
Insignificant Issues	
Proposed Closure	

Risk or Issue Ref	Risk or Issue Type	Summary Description	Current Risk / Issue Score and ROYG Rating	Risk or Issue Movement
RSK01	Strategic	Changing financial and demographic pressures affecting service provision	25 High	No Change
RSK02	Financial	Financial Challenges causing financial instability for the IJB	25 High	No Change
RSK03	Operational	Increase in physical and mental health inequalities	20 High	No Change
RSK05	Operational	Disruption from further waves of COVID	12 Moderate	No Change
RSK06	Operational	National Care Service	20 High	No Change
RSK07	Operational	Workforce planning and service provision	25 High	No Change
RSK09	Strategic	National risk of litigation and the potential local financial and reputational impact arising from the public inquiry into COVID response	15 Moderate	No Change
RSK10	Operational	Failure or loss of major service provider	25 High	No Change
RSK11	Clinical	Delivery of the GP Contract / Primary Care Improvement Plan	16 Moderate	No Change
RSK12	Strategic	Failure to achieve targets and key performance indicators	20 High	Increase
RSK13	Strategic	Cyber threats pose an increasing risk	20 High	No Change
RSK14	Strategic	Capital funding and complexities of property planning in an integrated setting	25 High	No Change
RSK15	Operational	Compliance with Essential Training	16 Moderate	No Change
RSK16	Strategic	Delivery of Addictions Support in Renfrewshire	12 Moderate	No Change
RSK18	Operational	Impact of potential power outages on critical services	15 Moderate	No Change
RSK19	Operational	Disruption from a further pandemic / outbreak	12 Moderate	No Change
ISS01	Operational	Issues regards attracting & retaining staff	05 Extreme	No Change
ISS02	Financial	IJB budgetary position	05 Extreme	No Change

RSK01 Changing financial and demographic pressures affecting service provision					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The changing financial and demographic pressures facing services poses a significant risk to the HSCP being able to successfully deliver services at the current level to the most vulnerable people in Renfrewshire.	HSCP SMT	<p>There is a risk that if financial and demographic pressures on services are not effectively planned for and managed over the medium to longer term, there would be an impact on the ability of the HSCP to deliver services at the current to the most vulnerable people in Renfrewshire. This needs to be considered with regards:</p> <ul style="list-style-type: none"><li>• Medium- and longer-term financial planning</li><li>• Corporate and service review activities including Sustainable Futures activity</li><li>• Strategic commissioning approach and the strategic planning process</li><li>• Service design ensuring the development of cost-effective care models and models which encourage prevention and self-management</li><li>• Increasing costs such as utilities, salaries, and supplies are also having an impact on budgets across the HSCP and our partners. Partners and providers are managing additional costs which may lead to an increase in our costs and further budget constraints.</li><li>• Increasing impacts of cost-of-living crisis on some demographics has the potential to further increase service demands and levels of need.</li><li>• Inflation remains high, and the overall financial outlook beyond this year remains uncertain and challenging.</li><li>• Use of reserves to facilitate budgetary balance in 2023/24 leaves the IJB a projected general reserve below the 2% target outlined in the IJBs Reserves Policy. This represents a significant risk to the IJB and depending on partner budget allocations could therefore require a high level of savings to ensure the financial resilience of the IJB in future years.</li></ul>	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK01	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
A number of actions are in place to help mitigate this risk including:  Regular risk reporting to the Integration Joint Board and the IJB Audit, Risk and Scrutiny committee.  <b>Financial Planning and Strategic Planning</b> - Long term financial planning processes - Budget monitoring processes are in place and regularly reviewed and reported upon - Implementation of the IJB's Strategic Plan 2022-25 and Medium-Term Financial Plan 2022-25 with Tier 1 rolling savings programme - Implementation of the Sustainable Futures Programme (update provided to IJB in September, with a further update to be provided at the next meeting on the 24 November 2023). - Continuous review and assessment of changes within the external economic and funding context			HSCP Senior Management Team	Subject to continual review under Sustainable Futures programme	Subject to ongoing review
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
Ongoing deployment of the above			N/A	N/A	N/A



RSK02 Financial Challenges causing financial instability for the IJB					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a number of financial challenges facing the IJB and if not adequately addressed, these could affect the financial sustainability of the partnership with a potential consequent impact to service delivery.	HSCP SMT	There are a number of aspects contributing to this risk as follows:	No Change	Not applicable	
		<div>1. Service Areas individually, or in combination, experience expenditure levels which exceed funding allocations negatively impacting on the overall financial position of the partnership due to:</div> <div>a) Pay growth (inflation, annual pay award proposals).</div> <div>b) Prescribing.</div> <div>c) Sickness &amp; Absence cover.</div> <div>d) Community equipment expenditure.</div> <div>e) Impact arising from Resource Allocation Model.</div> <div>f) Financial impact of any clinical failures.</div> <div>g) Compliance with new statutory requirements.</div> <div>h) Increased service demand.</div> <div>i) Increased supply chain costs due to inflation, Brexit, Ukraine and post COVID impacts.</div> <div>j) Ongoing challenging financial outlook for IJB.</div> <div>k) Significant levels of non-recurring funding does not support long term service sustainability</div> <div>l) Additional uplifts requested arising from external providers.</div> <div>m) The implications of the Verity House Agreement (on our future funding for Adult Social Care), approved in June 2023, remain unclear.</div> <div>2. The requirement for savings to be delivered as part of the Medium-term Financial Plan could have an impact on the delivery of existing front-line services, subject to options identified and related decisions made by the IJB. The need for savings has been confirmed and a range of options are being progressed for consideration. The Sustainable Futures paper which encompassed a range of savings proposals was approved at IJB in March 2023. A further update on the programme was provided to IJB in September 2023, and a range of indicative savings proposals and non-recurring actions will be considered by the IJB in November 2023 for further assessment and progression. The risk that savings identified may not fully bridge the financial gap projected is now included in Issue 02.</div> <div>3. As widely reported, Councils and Health Boards across Scotland all face significant financial challenges. Increasingly difficult choices about spending priorities will be required in this financial year and future years.</div> <div>4. As at the March 2023 IJB a balanced budget was agreed including the potential need to draw down from the IJB's reserves in order to achieve financial balance at year end. Further updates on this will be included in the financial reporting provided separately to each IJB meeting.</div>	Risk Code	Category	Risk Management
			RSK02	Financial	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
			Mitigating / Preventing Actions Complete or Ongoing		
<div>Supporting frameworks &amp; strategies:</div> <div>- Financial management framework implemented.</div> <div>- Strategic Plan 2022-2025 approved by IJB March 2022 and Strategic Delivery Plan in June 2022</div> <div>- Medium Term Financial Plan for 2022-2025 approved by IJB March 2022</div> <div>Reporting/monitoring at strategic fora:</div> <div>- Financial information is reported regularly to the Integration Joint Board and the Senior Management Team.</div> <div>- Financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Council Director of Finance and Resources.</div>			HSCP Senior Management Team	Historic	Ongoing

<ul style="list-style-type: none"> <li>- Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn.</li> <li>- Ongoing discussion at GP forum on importance of prescribing efficiencies</li> <li>- Robust financial monitoring and budget setting procedures including regular budget monitoring with budget holders.</li> <li>- Prudent application of our reserves policy</li> </ul> <p><b>Savings programme</b></p> <ul style="list-style-type: none"> <li>- Savings for FY21/22 agreed at IJB March 21 fully delivered by year end (circa £1.135M)</li> <li>- Sustainable Futures paper and balanced budget signed off 31 March 2023 (proposal to deliver £2.49m of savings in 23/24, supported by use of reserves). The agreed savings are being tracked as part of phase one of the Sustainable Futures Programme.</li> </ul>			
Mitigating / Preventing Actions Planned	Assigned to	Date	Status
<ul style="list-style-type: none"> <li>- Implementation and ongoing monitoring of identified savings and transformation options to help to achieve balanced budget this FY.</li> <li>- Approval of phase 1 savings for delivery within 2024/2025 which are tracked on an ongoing basis.</li> <li>- Presentation of Sustainable Futures programme update at September IJB, and submission of savings proposals at subsequent IJB meetings. Indicative savings proposals and refined approach for phase 2 being brought to IJB on 24 November 2023 for consideration.</li> <li>- Active vacancy management continues. All vacancies reviewed by Finance and approved by CFO prior to recruitment.</li> <li>- Ongoing budget discussions with funding partners.</li> <li>- Inclusion in the NHS GGC working group around prescribing to contain spend</li> </ul>	N/A	Subject to continual review under Sustainable Futures programme workstreams	Ongoing

RSK03 Increase in physical and mental health inequalities					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There are a risk that physical and mental health inequalities increase, meaning that service users and patients present with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities.	Head of Strategic Planning & Health Improvement	It is recognised that physical and mental health inequalities are highly likely to increase. This may result from long-term conditions, an ageing population, long term impacts of COVID on mental health and Long COVID itself, increasing poverty due to the cost-of-living crisis, increased deprivation or individual risk-taking behaviours resulting in a population with higher levels of need, lower levels of resilience and fewer opportunities to participate fully in their communities.  This must be actively considered with regards to the creation of any Health Improvement plans and Partnership working agreements.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK03	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>There has been a continued focus on inequalities across a range of HSCP initiatives. A number of teams which maintain a focus on this aspect are in place, including the Community Link and Health Improvement teams.</li><li>In addition, following a review of our Strategic Plan priorities several activities are underway which includes delivery of a community-led approach to health and wellbeing with targeted approaches to raise awareness.</li><li>The HSCP tracks performance within the health inequalities outcome (number 5 in National H&amp;W Outcomes) and continues to monitor population data and trends.</li><li>Inclusion of health, wellbeing, and inequalities within development of Strategic Plan 2022-25.</li><li>Additional monies secured as part of winter funding directed to equalities projects, befriending.</li><li>Supporting strategic development plans to underpin the Strategic Plan approved by IJB in June 2022.</li><li>The HSCP worked with partners to develop and implement cost-of-living and community-based support through the winter 22/23 period (through the Winter Connections Programme), supporting the aims of the Fairer Renfrewshire Committee. The Winter Connections programme will continue for winter 2023/2024.</li></ul>			Strategic Planning & Health Improvement	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Ongoing work with SPG partners to focus on improving health and wellbeing</li><li>Health Improvement Team continue to progress local priorities and have established an equalities action planner.</li><li>Health conditions local employability partnership sub-group has supported improving access to low level mental health support and is developing a toolkit for staff.</li><li>Ongoing projects continue; infant feeding, oral health, tackling child poverty and mental health &amp; wellbeing.</li><li>Two new projects now making good progress; 'Thrive under five' which focuses on tackling child health weight, healthy eating and poverty in two neighbourhoods, and also a further project 'Stronger Start' which aims to embed a money and advocacy service within the Royal Alexandra Hospital to support the most vulnerable maternity groups.</li><li>Continuing work on the STAR project with ROAR to provide volunteer befriending to clients identified through the assessment process as requiring some additional contact.</li><li>Bereavement network established to support those who experienced loss through COVID, has continued.</li><li>Macmillan partnership remains and continues to offer clients support via the 'Improving the Cancer Journey' pathway.</li></ul>			Head of SP & HI	March 2024	Ongoing

RSK05 Disruption from further waves of COVID					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that further waves of COVID could have significant impacts on HSCP operational arrangements, particularly staffing, service provision, and overarching IJB governance.	Chief Officer	The risk is that further disruption to the delivery of strategic and transformation plans, in addition to operational day to day commitments because of: <ul style="list-style-type: none"><li>The HSCP needing to implement support measures to prevent the spread of a new variant of COVID-19</li><li>The impact of COVID-19 on services users and demand on services arising from:<ul style="list-style-type: none"><li>a) Increased levels of care required due to Long Covid and increased mental health issues.</li><li>b) The impact on staff; sickness, mental health, and utilisation to support services.</li><li>c) Impact of increasing levels of demand and client expectations</li><li>d) The suitability, affordability, and stakeholder support to achieve the NHS Recovery Plan, Renfrewshire Council's recovery plans and ultimately the HSCP's overall plan.</li><li>e) Any requirement to re-introduce Covid measures and adjust service provision</li></ul></li></ul>	No Change	Not Applicable.	
			Risk Code	Category	Risk Management Approach
			RSK05	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	03	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	03	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Meetings will continue to be conducted in person, in hybrid format, and remotely using a video and/or audio service that will enable participation.</li><li>The risk management framework and policy has been updated to reflect on learnings from COVID and provide the flexibility needed regards risk tolerance required within a pandemic. This is in the process of being rolled out.</li><li>Public health measures have been implemented; including vaccinations in all years since 2020/2021 and current planning for and delivery of vaccinations in Winter 2023/24 is now underway.</li></ul>			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Winter plans incorporated the necessary staffing response to manage increased levels of staff absence which were evidenced in the first months of 2023, and the plan for winter 2023/24 has also been updated to reflect this. Festive staffing rotas for services will include contingency to cater for increased absence rates.</li><li>The ongoing monthly review of risks across services, with escalation measures implemented as necessary – continues to consider staff absence and the impact that higher levels of COVID pose. These have been carefully monitored through the risk network.</li><li>If required in the future additional meetings of the IJB can take place and / or delegations to the Chief Officer can be revisited if deemed appropriate.</li><li>Delivery of Recovery Plans, including the NHS Recovery Plan and the Sustainable Futures Programme.</li><li>National Guidance continues to be monitored and any necessary adjustments reflected locally across services.</li></ul>			Chief Officer	January 2024	Ongoing

RSK06 National Care Service					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the creation of a National Care Service results in potentially significant structural, organisational and governance change which could be challenging to resource alongside operational commitments.	Chief Officer	<p>The published analysis of NCS consultation responses showed support for the wide-ranging proposals made and the implementation of these is therefore likely to place significant demands on HSCP resources to deliver, alongside the delivery of ongoing operational and strategic plans. The Scottish Government have now published a high-level Bill to enable creation of the NCS. Detail remains lacking but this is expected to have significant impact on IJBs role and governance through creation of Local Care Boards. Further impacts on staffing, finance, property, and technology may also occur.</p> <p>There remains a significant number of questions which cannot be answered at the current stage of the process. Parliamentary Committees have also released reports setting out their views on the current status of the Bill. The level of risk therefore remains high, though this has reduced with the introduction of the initial partnership agreement which sets out a proposed accountability framework for the creation of an NCS; establishing legal accountability between NHS, Scottish Government and Local Government. This also confirmed that staff and assets would remain with Local Government.</p> <p>Next steps and timelines for the NCS Bill remain uncertain. Stage 1 scrutiny of the Bill has been postponed from March 2023 to January 2024, at which time significant amendments to the proposed bill are expected. The timescale for implementation has also now changed to two parliamentary terms instead of one.</p>	No Change	Not Applicable	
			Risk Code	Category	Risk Management Approach
			RSK06	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
05	04	20 High			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>There are likely to be recommendations which are phased for delivery over the term of this and the next Parliament, to enable some prioritisation of resource.</li><li>The HSCP has a Change and Improvement team that can be directed to key areas of activity requiring delivery, and to work alongside the local authority.</li><li>Continued review of the progress of recommendations progressing through Parliament to assess resource implications.</li><li>Implementation of Strategic Plan to consider the need for flexibility in delivery.</li><li>IJB response submitted to Scottish Government consultation on proposals for National Care Service</li></ul>			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Scottish Government consultation results have been shared and these have been reviewed and discussed across the HSCP to understand the impacts. Impacts have since changed due to the new partnership agreement.</li><li>Draft Bill published by the Scottish Government and engagement sessions remain underway</li><li>Review of all published resources and attendance at all NCS briefings and seminars continues to ensure understanding of the breadth of change and any preparation actions that can be undertaken.</li><li>Continued monitoring of emerging information and stakeholder engagement.</li><li>RHSCP representation at the NCS forum 30<sup>th</sup> October</li><li>Continued engagement in related fora by CO, CFO and partnership staff.</li></ul>			Chief Officer	Review February 2024	Ongoing

RSK07 Workforce planning and service provision					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
<p>There is a risk that a range of factors may impact on the ability to fully implement workforce plans and could lead to longer term workforce difficulties, shortages in some skill sets, therefore potential impact on service delivery and the IJB's ability to deliver upon the strategic plan.</p> <p>*Please also see Issue ISS01: Issues attracting and retaining staff</p>	HSCP SMT	<p>A flexible, skilled, and suitably certified workforce is essential to service provision and delivery of the IJB's Strategic Plan. Workforce risks can result in increased financial costs and include:</p> <ul style="list-style-type: none"><li>Prolonged vacancies within services. Specific pressures exist around medical staffing (specific roles are in national shortage), District Nursing and Care at Home services.</li><li>Sufficient numbers of qualified staff with the correct registrations</li><li>Pressures resulting from additional planning structures which require managerial and clinical input.</li><li>GP practice handing back their contract and the HSCP having to run the practice on a temporary basis.</li><li>High levels of fatigue within staff groups resulting in increased absence</li><li>Additional risks to meeting service demand posed by sickness/absence levels and an ageing workforce leading to increased levels of future retirements.</li><li>Vacancies or absence within providers, and or providers making decisions to hand back care agreements or not accept new packages/residents.</li><li>Timely access to the correct tools and accommodation for staff; laptops, mobiles, systems access, uniform, and sufficient space for services to undertake their roles.</li><li>Utilisation of non-recurring funding for roles does not make the roles attractive due to their temporary nature.</li></ul>	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK07	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Operational – management of risk and staff deployment through forward planning of rosters, quality assurance re shifts good practice and daily/weekly reviews of service staffing. Utilisation of bank/agency staff / overtime where required.</li><li>HR &amp; Recruitment – vacancy risk assessment undertaken, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and essential training and professional registration / revalidation and adherence to application checklists (e.g., disclosure), process for monitoring clinical references. Completion of two job fairs to attract staff and service meetings established to manage recruitment and retention issues collaboratively.</li><li>Business Continuity – winter planning alignment with ongoing business continuity and risk management to identify issues early. Staffing review undertaken to understand staff willingness to volunteer and deploy in other services should the need arise.</li><li>Winter funding – specific group established to track the progress regards spend / recruitment of additional and new roles.</li><li>Independent Contractors – collaborative working with Primary Care and cluster support for GP practices / services, through delivery of the Primary Care Improvement Plan.</li><li>Integrated workforce plan for 2022 to 25 was approved by the IJB in November 2022.</li></ul>			N/A	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Integrated workforce delivery plan created and continues to be monitored by the HSCP's Workforce Planning Group.</li><li>Workforce planning group last met on the 16<sup>th</sup> October where year 1 progress was reviewed and year 2 actions agreed for the submission to the IJB in November. The next meeting will be scheduled for January 2024.</li><li>Updates to the year 1 and 2 plan will be submitted to the Scottish Government in November 2023.</li></ul>			Head of SP&HI	March 2024	Ongoing

RSK09 National risk of litigation and potential local financial and reputational impact arising from the public inquiry into COVID response					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a national risk of litigation and reputational damage across integrated health and social care services following the UK-wide and Scottish public enquiries into the handling of the COVID pandemic, commencing from 2022. We are not aware of any increased comparative risk in Renfrewshire.	HSCP SMT	<p>There is a risk of litigation and reputational damage applicable across health and social care nationally and facing all integrated health and social care service providers, as a result of the UK-wide public inquiry into the handling of the COVID pandemic. The Scottish Government has also committed to completing an inquiry in Scotland and the Terms of Reference for this was updated on 9 June. There continues to be significant media interest both locally and nationally, and there have been some recent cases which have resulted in financial award.</p> <p>There is no evidence that this risk is any higher for Renfrewshire than for any other integrated health and social care service.</p> <p>Responses to the UK and Scottish Government public enquiries will be provided where requested, working with partners. The UK enquiry hearings commenced in Summer 2023. Health and social care impact hearings for the Scottish public enquiry commenced on the 24<sup>th</sup> October 2023.</p>	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK09	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	05	15 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Implementation of Local Response Management Team and Recovery and Renewal governance during pandemic, and ongoing input into NHS GGC and Renfrewshire Council governance.</li><li>Vaccination programme rolled out across Renfrewshire; in alignment with National Vaccination guidance; all staff and care home residents have been offered the vaccine and a third vaccination/booster. Programme also performing well for residents and service users.</li><li>Testing of all residents and staff in care homes implemented as per National Guidance</li><li>Daily huddles and multi-agency assurance and support for Care Homes in place.</li><li>Clinical support and leadership through general practice and district nursing.</li><li>Local proactive support arrangements for infection control, training, practice, supervision and for implementing social distancing and other measures such as reduced or no visiting policies.</li><li>PPE arrangements established and monitored locally.</li><li>Dashboards and reports developed to allow identification of any COVID 'hotspots' and trends.</li><li>Regular reporting from Renfrewshire Council, NHS GGC and Renfrewshire HSCP to Scottish Government.</li><li>Contribution to partner-led responses to requests for UK enquiry evidence.</li></ul>			HSCP Senior Management Team	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Continuation of relevant actions above.</li><li>Ongoing working with partners to submit responses and evidence as required.</li></ul>			N/A	N/A	N/A



RSK10 Failure or loss of major service provider or independent contractors					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that we may experience failure, loss, or reduced quality (either permanent or temporary loss) of a major service provider, which may impact on our capacity to deliver services, protect vulnerable children and adults, and may impact on additional costs to cover key services.	HSCP SMT	<p>The context of this risk is with regards to the failure, removal of or reduced quality of provision by independent providers of care homes, care services, mental health provision or GP practices. There is financial instability within the sector due to longer-term impacts of COVID-19, the cost-of-living crisis, and additional impacts from Brexit.</p> <p>Since the recording of this risk independent contractors were added to due to increased pressures within this area. For example, some providers confirmed they were unable to take new commitments, cancelled all current outreach and or reduced other commitments. In addition, GP practices were reflected as to the HSCP was required to manage a practice as a 2c practice prior to its closure, after which patients were migrated to other local practices. The HSCP also supported a practice merger in Oct 2024.</p> <p>Providers and contractors continue to notify the HSCP of the financial challenges they are facing due to rising supply chain and operational costs. This continues to result in some providers considering the return of existing hours of service provision to the HSCP. The acceptance of the National Care Home contract provides reassurance against our external care home provision.</p>	No Change	Not Applicable	
			Risk Code	Category	Risk Management Approach
			RSK10	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
05	05	25 High			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<p><b>Procurement and commercial processes</b></p> <ul style="list-style-type: none"><li>Appraisal of providers and independent contractors conducted as part of procurement process.</li><li>Purchasing patterns monitored by Finance Team and senior managers.</li><li>Programme of reviews of all service providers.</li><li>Contract compliance, performance monitoring and reviews for service providers and the two hospices</li></ul> <p><b>Support arrangements</b></p> <ul style="list-style-type: none"><li>Provider Sustainability programme continued until the end of June 22, with the Social Care Staff fund extended to September 2022 and financial support for testing and vaccinations extended until end March 2023.</li><li>Main providers registered and monitored by Care Inspectorate, with reports accessible for review. Participation in local and national contingency arrangements relating to providers facing financial uncertainty to ensure minimal impact on local service users. Care Inspectorate also included in discussions.</li><li>Providers have also been directed to the National and Scottish Government guidance which outlines these various actions including ensuring links to their supply chains and ensuring robust business continuity arrangements are in place.</li><li>Enhanced governance arrangements for care homes implemented across Health Boards at the direction of the Cabinet Secretary in response to COVID-19 and extended beyond the pandemic.</li><li>The options for managing disruption to GP practices have been documented and clear processes are in place.</li></ul>			N/A	Historic	Complete
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li><b>Procurement and commercial processes</b><ul style="list-style-type: none"><li>Appraisal of providers and independent contractors conducted as part of procurement process.</li><li>Purchasing patterns monitored by Finance Team and senior managers.</li><li>Programme of reviews of all service providers.</li><li>Contract compliance, performance monitoring and reviews for service providers and hospices to ensure best value.</li><li>Frequent sessions are being undertaken with our partners and independent providers at which they can discuss their operational risks and issues.</li></ul></li></ul>			N/A	Review March 2024	Ongoing



RSK11 Delivery of the GP Contract / PCIP					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the HSCP will not be able to deliver services as outlined within the GP Contract / PCIP by the required timelines, due to the scale of work required, workforce availability and allocated funding.	Clinical Director and Chief Officer	Current proposed funding will not cover the full cost implementation of the contract and therefore we have created a model which is affordable against the Primary Care Improvement funding (PCIF) provided.  Initial scope included 6 MOU areas. There remains a greater priority on 3 of these: pharmacotherapy, VTP and CTAC which have all been delivered by the required date; end of March 2023. The 3 remain but with no firm timeline for full transfer of responsibility.  In order to deliver the GP Contract additional fit for purpose property accommodation is required and also to support the growth in the sizes of the teams created for the purpose of multi-disciplinary service delivery.  There is an ongoing risk that transitional payments may need to be applied. Work is ongoing to determine this.	No Change	Not Applicable	
			Risk Code	Category	Risk Management Approach
			RSK11	Clinical	Treat
			Current Likelihood	Current Impact	Current Evaluation
			04	04	16 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			04	04	16 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Updated MoU published on 2<sup>nd</sup> August 2021.</li><li>Clinical Director providing support and guidance to GP services reporting challenges in recruitment and capacity Regular reporting to the Scottish Government regards progress and to inform National direction. Deep dives are planned with the government to look at the needs within some of the key MOU areas.</li><li>Property audit has identified suitable space to accommodate teams and services; treatment rooms and pharmacotherapy which has supported feasibility studies regards delivery of service.</li><li>Issue regarding funding available to support delivery of the GP Contract / PCIP has been escalated to the NHS GGC Primary Care Board and also SMT.</li><li>Additional funding of £550K secured in a Scottish Government bid as part of 'Winter Funding' which will help to fund the Primary Care Improvements. This is recurring funding.</li><li>We have now delivered the required treatment rooms to support all 28 practices, however issues with available space in Bridge of Weir have arisen and are being actively responded to. Work is ongoing to put in place a mobile facility to support the provision of treatment to patients in this area.</li><li>Responsibility for vaccinations that were previously delivered in GP practices have now transferred from GPs to the HSCP, this was a key requirement for delivery under the contract by March 2022.</li><li>The Renfrewshire pharmacy hubs went live from August 2022, with plans for longer-term accommodation needs continuing to be developed.</li></ul>			Clinical Director	Review February 2024	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Continuation with the above</li><li>Projects continue to complete feasibility studies via NHS capital planning to identify suitable accommodation.</li><li>Ear Care offering still awaits implementation across Renfrewshire, plan soon underwav re mentoring &amp; training.</li></ul>			N/A	N/A	N/A

RSK12 Failure to achieve targets and key performance indicators					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that failure to deliver upon the required Strategic Plan targets and standards, and other key performance indicators, could result in a decreased level of service for patients and service users.	HSCP SMT	<p>There are multiple components to this risk:</p> <ul style="list-style-type: none"><li>• The IJB and HSCP's ability to achieve all indicators could be at risk as the financial context remains challenging.</li><li>• The IJB and HSCP's ability to define appropriate local Strategic Plan</li><li>• The IJB and HSCP's ability to deliver upon said Strategic Plan</li><li>• The IJB and HSCP's ability to evidence that we have achieved the outcomes required within the Strategic Plan.</li><li>• There is also a risk that the dependencies between our strategic plan and national planning, and partner strategies are not aligned.</li><li>• The ability to continue to deliver upon key national and partner targets, for example in relation to delayed discharges.</li><li>• The potential for increased focus on particular targets or savings proposals to divert resource away from other activities.</li><li>• The dependencies between the delivery of targets and wider risks relating to financial and workforce challenges remain (Risks 1, 2, 7 and Issue 1 and 2)</li></ul> <p>We continue to have strong alignment between our strategic, medium term financial and workforce plans. National policy changes pose a risk but mitigated by annual review of Strategic Plan. However, it is now recognised that financial and workforce challenges may impact delivery.</p>	Increase	Impact of current and projected financial challenges on the HSCP's ability to deliver against existing and future targets.	
			Risk Code	Category	Risk Management Approach
			RSK12	Strategic	Treat
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
04	04	16 Moderate			
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Performance reports presented to all IJB meetings with full scorecard presented 6-monthly and annual reports produced to support monitoring and planning.</li><li>• Organisational Performance Reviews with Chief Executives of NHSGGC and Renfrewshire Council</li><li>• National, NHSGGC, Ministerial Steering Group and local performance measures</li><li>• Regular review of key performance indicators with performance support available to all service areas</li><li>• Review of systems used to record, extract and report data and development of data capture systems to inform local planning.</li><li>• Needs Assessment carried out.</li><li>• Review of integration scheme in line with legislation and development of strategies in line with statutory guidance</li><li>• Undertaking equality impact assessments to evidence how plans and strategies will support those in need.</li><li>• Ongoing budget monitoring and management to meet service demands.</li><li>• Staffing resources are flexed to meet priorities/demand.</li><li>• Quality care and professional governance arrangements</li><li>• Ongoing work developing a culture of performance management and link to recovery and transformational activity.</li><li>• Ongoing maintenance of performance management framework agreed by IJB September 2021, with further updates to the scorecard for 23/24 approved by IJB in September 2023.</li><li>• Strong alignment between our Strategic Plan, Medium-term Financial Plans and our Workforce Plan</li></ul>			SMT	Review March 2024	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Continuation of the above</li><li>• Ongoing alignment of the Strategic Plan within action plans and performance monitoring processes</li></ul>			Head of SP&HI	Review March 2024	Ongoing

RSK13 Cyber threats pose an increasing risk					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
Cyber threats are an increasing risk to the HSCP and our respective partner organisations and there is a risk that either partner could be targeted to disrupt key infrastructure.	NHS - Director of eHealth  Council - Head of Digital, Transformation and Customer Services	Cyber threats are a dynamic and growing threat to the HSCP and our partner organisations; NHS GGC and Renfrewshire Council. Until recently, much of the focus of such threats was the theft of financial data, not personal or patient/service user information. However, there is now a growing risk that public bodies will be targeted in order to disrupt a key component of critical national or local infrastructure. As the HSCP's ICT infrastructure is provided by NHS GGC and Renfrewshire Council, the responsibility for addressing this risk sits with our partner organisations however shall be maintained in this log for monitoring. NHS GGC and Renfrewshire Council continue to identify and address any attempts to cause cyber disruption.  The HSCP continues to focus our Business Continuity Review on how the Partnership would operate in the event of a data or systems breach and work with partners is ongoing. We now have access to a cloud-based solution and we are working to create the appropriate file structure and data provision to support our services in any data outage/loss scenario.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK13	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			05	04	20 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	04	20 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>HSCP staff are reminded to follow the relevant GDPR and Information Security policies for their employment organisation.</li><li>Renfrewshire Council continue to reinforce their Information Security Policy and release regular comms to staff regarding security of data and data protection generally. The Council have also conducted several Council-wide phishing scam tests to raise awareness of the practice and inform lessons learned.</li><li>NHS GGC operates a multi layered security model to defend against cyber threat.</li><li>Both NHS GGC and Renfrewshire Council maintain appropriate information governance controls and governance structures to monitor and manage risks.</li><li>The eHealth Directorate and Renfrewshire Council continue to build upon cyber defences with controls in place.</li><li>Further implementation of additional cyber security prevention in alignment with National guidance by both partner organisations in light of the additional Ukraine risk.</li><li>A recent Cyber Risk deep dive performed against the Council infrastructure and processes although assured as controlled, identified actions for implementation through 2023, which are now being progressed.</li></ul>			NHS - Director of eHealth  Council – Head of Digital, Transformation and Customer Services	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Continuation of the above</li><li>Further discussion with NHS e-Heath and Council regards the availability of key systems and alternative data access in the event of a cyber event.</li><li>Robust plans to assure access to critical service data in the event of a data/systems breach with supporting operational processes have been developed and will be implemented through winter 2023-24.</li></ul>			N/A	Review March 2024	Ongoing

RSK14 Capital funding and complexities of property planning in an integrated setting					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that limited capital funding and the complexities of co-ordinating relevant property strategies and planning between partner organisations could create additional challenges in delivering the IJB's Strategic Plan in the medium- to long-term.	Chief Officer and CFO	<ul style="list-style-type: none"><li>There is a risk that limited capital funding, and the complexities of coordinating a property strategy consistently across both NHS and Council properties, could create additional challenges in delivering the IJB's strategic aims in the medium to long term.</li><li>Capital planning is reserved to the IJB's partner organisations. As such the ability to influence property strategies on an ongoing basis is required.</li><li>Ongoing maintenance requirements across the estate.</li><li>An increase in staff to support service recovery is also adding accommodation pressure.</li><li>Budget challenges will require ongoing assessment of the property portfolio currently in use.</li></ul>	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK14	Strategic	Treat via Partners (Transfer)
			Current Likelihood	Current Impact	Current Evaluation
			05	05	25 High
			Previous Likelihood	Previous Impact	Previous Evaluation
			05	05	25 High
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Property Strategy workstream established within the HSCP to gather key data to understand the current position across all our services including the challenges faced. Working directly with Renfrewshire Council to determine staff workplace requirements and NHS Estates team regards the property actions required.</li><li>Primary Care Property Strategy submitted to IJB 25 June 2021.</li><li>A property data gathering exercise completed to support the determination of property priorities.</li><li>Refreshed HSCP Property Strategy Group commenced 11<sup>th</sup> May 2022.</li><li>Ongoing attendance at the NHS Board/HSCP Capital Planning Group.</li></ul>			Chief Finance Officer	Review February 2024	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Refreshed assessment of service and team needs as HSCP transitions in line with Scottish Government Strategic Framework</li><li>An update paper was brought to IJB in September 2023, with a draft Property Strategy expected to follow when the required information is available from our partner organisations.</li></ul>			Chief Finance Officer	Review February 2024	Ongoing

RSK15 Compliance with Essential Training					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the pressures on staffing caused by service demands and workforce constraints following the pandemic, and differences in reporting systems, will impact on the timeous completion of and accurate reporting of mandatory training. This could impact on the provision of a safe working environment for staff and patients / service users.	SMT	Staff within the HSCP are required to undertake a range of essential training as part of their duties and responsibilities.	No Change	Not Applicable	
		Initially when recorded this risk was in relation to the pressures introduced by the pandemic, however it has now been updated to reflect:	Risk Code	Category	Risk Management Approach
		1. Recruitment and retention issues and the subsequent increased demands on staff which make it very challenging for appropriate time to be allocated to undertake training; and	RSK15	Operational	Treat with Partners (Transfer)
		2. Differences in our reporting systems which can make recording and comparison between employing organisations difficult.	Current Likelihood	Current Impact	Current Evaluation
		04	04	16 Moderate	
		3. The availability of appropriate courses, trainers and venues to complete the required number of hours required.	Previous Likelihood	Previous Impact	Previous Evaluation
		04	04	16 Moderate	
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Continued compliance with Staff Governance standards.</li><li>Creation of a dashboard underway to present consolidated view of Health and Safety information for the HSCP in a single view. This will enable trends and areas of concern to be easily identified and action taken.</li><li>Collaborative working between the NHS and Council regards to Health and Safety, via a network of advisors ensures that the partnership correctly applies the required H&amp;S standards.</li><li>Recording of incidents, including violent incidents are reviewed by Service Managers with data presented on a regular basis prior to them being reviewed via the Joint Health and Safety Committee (includes trade unions)</li><li>Workforce planning activity will reinforce Health and Safety as a core objective.</li><li>Completion of individual risk assessments for clients and warning flag system in place on electronic care records.</li><li>Guidance for safe clinical and care environments is regularly reviewed and maintained.</li><li>Ongoing programme of staff training, including essential and statutory training, on health and safety issues (sharps, manual handling, and fire)</li><li>Appropriate processes have been created and are invoked in cases of adverse weather for community-based services.</li><li>Following investigations of significant adverse events (including RIDDOR reportable), process improvements are identified and implemented, being overseen via the most appropriate governance structure.</li><li>Occupational Health services and staff support services are available and regularly communicated to staff.</li><li>Renfrewshire Council policies and procedures regards DSE assessments are regularly monitored</li></ul>			Head of Health and Social Care	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Monthly review of training compliance continues.</li><li>Additional course providers are being identified and train the trainer events taking place.</li><li>A number of ad hoc training requirements have also been identified which have had to be accommodated; changes to SFRS legislation and incident response as examples.</li></ul>			SMT	Review March 2024	Ongoing

RSK16 Delivery of Addictions Support in Renfrewshire					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
There is a risk that the support provided to those with Addictions in Renfrewshire by the range of partners within the ADP, and the recommendations being implemented from the Alcohol and Drug Commission, may not prevent future increases in the number of drug and alcohol related deaths within the area.	SMT	The National Records of Scotland published drug related death figures for 2020 and in Renfrewshire 67 people sadly lost their lives. For 2021, figures show 50 people died, and in 2022 recently published statistics from NRS show that 39 people died.  Statistics released by NRS on 29 August 2023 identified 42 alcohol-related deaths in Renfrewshire in 2022. This was a reduction from 53 in 2021. Every life lost because of drug or alcohol harm is a tragedy.  Statistics show that around 66% drug deaths are individuals not known to services or in treatment at time of death. Partners across Renfrewshire continue to work closely and collaboratively to develop services to support to those with addictions, and a range of actions are outlined in the mitigating / preventing actions below. However, in response to the latest figures on drug deaths, it is important that the HSCP and ADP partners continue to review existing strategy and plans to ensure that those at risk can be reached and supported as early as possible to prevent drug and alcohol-related deaths in the future	No Change	Not Applicable	
			Risk Code	Category	Risk Management
			RSK16	Strategic	Treat with ADP
			Current Likelihood	Current Impact	Current Evaluation
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Extended distribution of Naloxone and establishment of a Naloxone action plan to ensure safe and wide distribution.</li><li>Continued access to residential rehabilitation services which has increased in their take up.</li><li>Close collaboration with colleagues from the emergency department at the RAH following near fatal overdoses, and near fatal overdose pathway implemented.</li><li>Ensure that rapid restart of treatment is available following relapse.</li><li>Assertive outreach approach is embedded within the service.</li><li>Prison release Standard Operating Procedure approved which also includes a prison to rehab pathway.</li><li>Drug Deaths Prevention Action Plan implemented.</li><li>Continuing to implement the recommendations of the Alcohol and Drug Commission</li><li>Harm reduction unit established in December 2021 remains in place (HaRRT - Harm and reduction response team)</li><li>Specialist Alcohol Outreach Team project complete and learnings / best practice embedded within service delivery.</li></ul>			ADP  Head of MH, LD, and Addictions	Review February 2024	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Updated figures on drug deaths to be received quarterly rather than annually to support quick review and identification of learning.</li><li>A multi-agency Drug Death Review Group (DDRG) is now operational in Renfrewshire. The DDRG will be held accountable for the production, implementation and monitoring of review processes, and findings of investigations into to drug-related deaths. Outcomes reports completing following case reviews will be submitted to the ADP Drug Death Prevention Group.</li><li>A Near Fatal Overdose Pathway has been established to ensure engagement, assessment, support and management of people with problematic substance use who have recently experienced a non-fatal overdose or addiction related crisis intervention.</li><li>The Drug Death Prevention Group continue to progress activity outlined within the Renfrewshire Preventing Drug Deaths Action Plan, which covers the period 2021 – 2024.</li><li>Ongoing planning continues around alcohol and drug services to address the requirements of the wider Renfrewshire community. This work will address any requirements aligned to the delivery of the National MAT standards and alcohol quality principles.</li><li>Renfrewshire ADRS recently completed the impact assessment for the implementation of the alcohol recovery pathway as requested by ADRS Care Governance Committee. This benchmarking assessment will inform the Alcohol Specific Deaths Action Plan when the dedicated post recruited.</li></ul>			ADP  Head of MH, LD, and Addictions	Review February 2024	Ongoing

<ul style="list-style-type: none"><li>• There is now an Alcohol Provision Standard Operating Procedure in place which addresses some of the deficits we have e.g., alcohol home detox is now a routine treatment option. Ongoing consideration of the next steps for the alcohol transition team.</li><li>• Renfrewshire's Naloxone training calendar has been widely distributed to ensure safe and effective distribution and administration.</li><li>• ADRS Social Care Staff require Hepatitis A and B vaccinations, and this is being progressed in conjunction with Health and Safety colleagues via Occupational Health</li><li>• Use of Locum Consultant Psychiatrist, however recognition that this has a significant financial impact and is not a long-term solution to the stability of medical provision within ADRS.</li><li>• CIRCLE Recovery Hub is currently under review</li></ul>			
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RSK18 Impact of potential power outages on critical services					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The Scottish Government have requested that Category One Responders create plans to cater for the impacts of potential power outage on our critical services. This should reflect both planned and unplanned power outages.	Chief Officer	The Scottish Government have requested that Category One Responders prepare plans to ensure, as far as possible, the delivery of critical services during instances of power outage.  This risk arises from two potential scenarios: <ul style="list-style-type: none"><li>Planned power outages being possible over the winter period due to energy shortages (in a reasonable worst-case scenario)</li><li>Unplanned power outages due to a network failure or severe weather event e.g., an event like Storm Arwen.</li></ul> This has been widely reported within the media. The UK Government recently completed the testing of a UK alert system via the mobile network and a test exercise in readiness for Winter 2023-24.  The National UK Risk Register reflects an increase in the likelihood and impact of this risk.	No Change	Not applicable	
			Risk Code	Category	Risk Management Approach
			RSK18	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	05	15 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	05	15 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Planning activity has been undertaken across the partners and services to look at the potential impacts of a power outage on our operational service delivery.</li><li>Services have undertaken a RAG process to understand the level of service user needs and service provision within a power outage event.</li><li>An approach to data management has been signed off to support service management and maintenance in such events, and work is underway to fully implement this.</li></ul>			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Work remains underway to develop communications and robust plans for staff to support in the event of such an event. Additional planning includes but is not limited to:<ul style="list-style-type: none"><li>Review of our buildings with back-up generators, and completion of a business case and feasibility studies in support of procuring generators.</li><li>Agreement of a contingency catering provision with our NHS partner.</li><li>Working with the Council and other partners regards any humanitarian responses required.</li><li>Sessions completed with our independent providers and contractors to support them with their planning.</li><li>Training for staff on loggist requirements and incident response protocols</li><li>Winter planning preparations commenced in August 2023, with draft plans in place for all services with a range of actions underway to finalise these plans, whilst recognising that they remain 'live' documents.</li></ul></li></ul>			Chief Officer	End January 2024	Ongoing



RSK19 Disruption from a further pandemic / outbreak					
Risk Statement	Risk Owner	Risk Description	Movement	Reason for Movement if applicable	
The UK Government have re-introduced a new risk to the annual National Risk Register, published on the 3 <sup>rd</sup> August 2023, which indicates that there is a moderate likelihood of a new pandemic /outbreak occurring.	Chief Officer	<p>The risk from any further pandemic is that an emergency response would be required which would direct resources away from day-to-day operational commitments and would cause further disruption to the delivery of strategic and transformation plans as a result of:</p> <ul style="list-style-type: none"><li>• The HSCP needing to implement support measures to prevent and manage the spread of any outbreak.</li><li>• The impact of any outbreak on local communities, service users / patients and any associated increased demand on services.</li><li>• The impact of any outbreak on staffing levels.</li></ul>	No Change	Not Applicable	
			Risk Code	Category	Risk Management Approach
			RSK18	Operational	Treat
			Current Likelihood	Current Impact	Current Evaluation
			03	04	12 Moderate
			Previous Likelihood	Previous Impact	Previous Evaluation
			03	04	12 Moderate
Mitigating / Preventing Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• The work undertaken through the COVID-19 pandemic has changed the approach to service delivery and supported preparation for a further pandemic.</li><li>• The ongoing business continuity and winter planning work being undertaken to support national power outage also provides us with the foundation from which to prioritise services and service users across the HSCP.</li></ul>			Chief Officer	Historic	Ongoing
Mitigating / Preventing Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>• Ongoing monitoring of the situation alongside risk RSK05, further waves and variants of COVID will continue. Winter plans have been created with contingency actions identified.</li><li>• Ongoing work to support services regards winter planning; staff shortages and redeployment for severe weather will also complete and be supportive of mitigating this risk.</li></ul>			Chief Officer	End February 2024	Ongoing

ISS01 Issues regards attracting & retaining staff					
Issue Statement	Issue Owner	Issue Description	Movement	Reason for Movement if applicable	
Challenges in attracting and retaining staff across a range of roles within HSCP services, because of a range of factors, is contributing to constraints in service delivery.	SMT	It has become increasingly difficult to attract and retain the right staff for various roles across the HSCP.  A number of services are now experiencing significant challenges with recruitment due to the following: <ul style="list-style-type: none"><li>Changes due to the Scottish Government nursing agenda has resulted in some posts more attractive than others and also altering the role requirements (specified nursing degrees). District and School nursing are particularly affected.</li><li>Varying rates of pay and conditions across HSCPs.</li><li>A general shortage locally and nationally for specific roles.</li><li>A perceived reduction in number of applicants for frontline roles such as Care at Home in light of the impact of the pandemic and its associated challenges.</li><li>The amendments to accountability for services under draft NCS proposals may reduce the current uncertainty for the future of social care roles.</li></ul>	No Change	Not applicable	
			Issue Code	Category	Issue Management Approach
			ISS01	Operational	Treat
			Current Impact	Current Evaluation	
			05	Extreme	
			Previous Likelihood	Previous Evaluation	
			05	Extreme	
Mitigating and Recovery Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>HR &amp; Recruitment – risk assessment undertaken re vacancies, reduced timescales from request to advert, robust application of absence management processes, regular review / refresh of statutory and mandatory training and professional registration / revalidation and adherence to application checklists (e.g., disclosure)</li><li>Implementation of alternative recruitment routes where possible in agreement with HR &amp; OD</li><li>Development of interim workforce plan 2021-22, and a workforce plan for 2022 to 25 which approved by the IJB in November 2022</li><li>Winter planning – 3-month forward plan completed to ensure adequate staffing and contingency. Scenario planning completed with services – to identify any possible additional staffing mitigations. This has been revisited for Winter Plan 2023/24.</li><li>Contingency exercise completed to identify staff who are willing to volunteer to support other services should the situation arise.</li><li>Completion of two job fairs to attract staff completed with a good success rate.</li></ul>			HSCP SMT	Review March 2024	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Work continues with services and partners to work collaboratively to identify and complete actions to improve staff retention and recruitment, defining innovative approaches to recruitment.</li><li>NHS GGC work to 'grow our own' professionals underway allowing candidates to earn whilst they train.</li><li>Independent Providers – collaborative working continues with Primary Care and cluster support for GP practices / services.</li><li>Ongoing delivery of action plan underpinning workforce plan for 2022-25 – update to be provided to IJB on 24 November</li></ul>			HSCP SMT	Review March 2024	Ongoing

ISS02 IJB Financial Resilience					
Issue Statement	Issue Owner	Issue Description	Movement	Reason for Movement if applicable	
The IJB's Budgetary position in 2023/24 and future financial years is extremely challenging. Utilisation of reserves is likely to be required to deliver a balanced budget in this financial year, alongside the delivery of a programme of financial savings.	SMT	<p>In March 2023, the IJB agreed the proposed budget and the Sustainable Futures paper which outlined phase 1 savings proposals for delivery in this (23/24) and the next financial year (24/25). To deliver a balanced budget in this financial year, the IJB will be required to draw down a proportion of its general reserves alongside utilisation of earmarked reserves.</p> <p>The likely use of reserves to facilitate budgetary balance in 2023/24 may leave the IJB with a general reserve below the 2% target outlined in the IJBs Reserves Policy. This an ongoing significant risk to the IJB's financial resilience. The use of non-recurring support to balance the 2023/24 budget also means savings required in future years will need to bridge this gap plus the additional projected gap. As noted in Risk 2, the recurring savings identified through Sustainable Futures phase 2 activity will not at present fully bridge the financial gap projected in 24/25 and therefore a series of non-recurring actions would be required to further address the gap. A detailed update will be provided to the IJB on the 24 November 2023.</p> <p>This will have an impact on our ability to deliver on the IJB's Strategic Plan, what can be delivered and when. As we go into 2024/25 and beyond this will require the IJB to continue to make difficult decisions on the prioritisation of activity and the delivery of services.</p> <p>The approval of the Verity House Agreement in June 2023, in advance of further detail being developed, also creates further uncertainty over future Adult Social Care budget settlements.</p>	No Change	Not Applicable	
			Issue Code	Category	Issue Management Approach
			ISS02	Financial	Accept
			Current Impact	Current Evaluation	
			05	Extreme	
			Previous Likelihood	Previous Evaluation	
			05	Extreme	
Mitigating and Recovery Actions Complete or Ongoing			Assigned to	Date	Status
<ul style="list-style-type: none"><li>Due diligence on proposed recharges completed.</li><li>Savings for 23/24 agreed by IJB in March 2023</li><li>Direction of travel for Sustainable Futures agreed by IJB in March 2023</li></ul>			HSCP SMT	Review January 2024	Ongoing
Mitigating / Recovery Actions Planned			Assigned to	Date	Status
<ul style="list-style-type: none"><li>A programme of activity to identify, scope and implement a range of savings proposals is under development through a Sustainable Futures programme.</li><li>Programme approach and scope brought to IJB in June 2023 for approval, with an update in September, followed by a series of indicative cost savings proposals for consideration from November onwards.</li></ul>			HSCP SMT	Review January 2024	Ongoing

[This concludes the RHSCP Risk and Issue Report for 17 November 2023 IJB Audit, Risk & Scrutiny Committee]



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**To:** Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee

**On:** 17 November 2023

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**Report by:** Head of Strategic Planning and Health Improvement

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**Heading:** IJB Directions - Annual Report

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**1. Purpose**

- 1.1. This report is for oversight and sets out a summary of the Directions issued to Renfrewshire Council and NHS Greater Glasgow & Clyde over the period of September 2022 to September 2023. The summary is included at Appendix 1 of this report.
- 1.2. Members should note that within the above reporting period, the only Directions that have been issued relate specifically to the financial allocations and budgetary resources of the IJB. For completeness, the appendix log, as attached, also includes Directions, still classed as 'open' due to the lifespan of their funding source.
- 1.3. In light of this, the report does not provide details of the Directions' contents or a commentary on their impacts, as it is considered that this level of oversight is facilitated through the normal performance management and scrutiny arrangements of both the IJB and the HSCP, with respective updates having been, or are due to be provided.
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**2. Recommendation**

It is recommended that the IJB Audit, Risk and Scrutiny Committee:

- Note the contents of the report.
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**3. Background**

- 3.1. Issuing of Directions is the method through which the IJB commissions the parent organisations to deliver the priorities outlined within the Strategic Plan.
- 3.2. Directions are legally binding and the Public Bodies (Joint Working) (Scotland) Act 2014, as well as the associated guidance and legislation, provides the framework for which they operate within.

- 3.3. In March 2020 the IJB considered and approved the use of Directions, following the [statutory guidance](#)<sup>1</sup> that was published by the Scottish Government. A copy of this guidance is available via the undernoted weblink:

#### **4. Summary of Directions**

- 4.1. During the reporting period, a total of 8 Directions were issued by the IJB. Of these, 7 were Directions to both the Council and the Health Board, and 1 to the Council.
- 4.2. At present, 5 Directions remains open, of which 4 originate from outwith the reporting period as outlined in Section 1.2. Typically these are reviewed for each meeting of the IJB and, as required, are superseded by way of updated Directions, however, some are subject to an annual review or otherwise and, as such, remain open until that has been undertaken and updated on accordingly.

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#### **Implications of the Report**

- 1. Financial** – None.
- 2. HR & Organisational Development** – None.
- 3. Strategic Plan and Community Planning** – None.
- 4. Wider Strategic Alignment** – None.
- 5. Legal** – The Public Bodies (Joint Working) (Scotland) 2014 Act requires the IJB to issue Directions in writing. Directions must set out how each integration health and social care function is to be exercised and the budget associated with that function
- 6. Property/Assets** – None.
- 7. Information Technology** – None.
- 8. Equality & Human Rights** – None.
- 9. Fairer Duty Scotland** – None.
- 10. Health & Safety** – None.
- 11. Procurement** – None.
- 12. Risk** – The Strategic Plan and the IJB's Risk Register identify risk factors which have an impact on a range of governance, financial, capacity and partnership issues. Directions from the IJB forms part of the ongoing risk mitigation and management process.
- 13. Privacy Impact** – None.

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#### **List of Background Papers: Directions Report (Renfrewshire IJB, March 2020)**

**Author:** Frances Burns, Head of Strategic Planning and Health Improvement

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<sup>1</sup> <https://www.gov.scot/publications/statutory-guidance-directions-integration-authorities-health-boards-local-authorities/>

Any enquiries regarding this paper should be directed to Frances Burns, Head of Strategic Planning and Health Improvement ([frances.burns@renfrewshire.gov.uk](mailto:frances.burns@renfrewshire.gov.uk))





Ref (Date-MtgPaper)	Report Title	Direction to	Full Text	Functions Covered by Direction	Budget Allocated by IJB to carry out Direction	Date Issued by IJB	With Effect From	Review Date	Does this Supersede, revise or revoke previous Direction? If so, reference	Status	Lead Officer
<b>2021/22</b>											
280122-09	CAMHs R&R Funding	NHSGGC	NHS Greater Glasgow and Clyde is directed to carry out the spending priorities outlined using the funding allocation from the Phase 1 Mental Health Recovery & Renewal fund, as outlined in Appendix 4.	All functions delegated to the IJB from NHS Greater Glasgow & Clyde	The funding allocation for carrying out this Direction is £933,093.	28 January 2022	28 January 2022	September 2022	No	Closed	S Lavers / J Dougall
280122-10	Winter Pressures Funding	Council and NHSGGC	<p>Renfrewshire Council and NHS Greater Glasgow &amp; Clyde are jointly directed to deliver services, as set out in Appendix 1 and in line with the Integration Joint Board's Strategic Plan (2019-22), as advised and instructed by the Chief Officer and within the budget levels outlined below.</p> <p>This joint direction includes support to take forward recruitment in line with the initiatives set out to support delivery of the agreed outcomes for the Winter Funding made available.</p>	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in report. 2021/22: £4,257,836 2022/23: £6,090,000 (£5.428m recurring)	28 January 2022	28 January 2022	September 2022	No	Open	S Lavers / C O'Byrne

250322-11	Medium Term Financial Plan 2022-25	Council and NHSGGC	The Integration Scheme requires Renfrewshire Council and NHS Greater Glasgow and Clyde to consider draft budget proposals based on the Strategic Plan as part of their annual budget setting processes. Both Partners are requested to consider this Medium Term Financial Plan as part of their annual budget process for 2023 – 24 and 2024 – 25	All functions as outlined in the Medium Term Financial Plan.	Not relevant at this stage.	25 March 2022	1 April 2022	March 2023	No	Open	S Lavers
250322-12	Strategic Plan 2022-25	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services, in line with the Integration Joint Board's Strategic Plan (2022-25) as set out in Appendix 1, as advised and instructed by the Chief Officer and within the budget levels outlined below.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	The Plan sets out the overall strategic direction for services delegated to the IJB for the period 2022-25. Current budget settlements are on an annual basis. For 2022-23 this is circa £348m including set aside.	25 March 2022	1 April 2022	March 2023	No	Open	F Burns
2022/23											

160922-04	Financial Report 1 April 2022 to 31 July 2022	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	16 September 2022	16 September 2022	November 2022	Yes, 250322-09	Closed	S Lavers
251122-05	Financial Report 1 April 2022 to 30 September 2022	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	25 November 2022	25 November 2022	January 2023	Yes, 160922-04	Closed	S Lavers
270123-06	Financial Report 1 April 2022 to 30 November 2022	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	27 January 2023	27 January 2023	March 2023	Yes, 251122-05	Closed	S Lavers

310323-06	Financial Report 1 April 2022 to 31 January 2023	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	31 March 2023	31 March 2023	June 2023	Yes, 270123-06	Closed	S Lavers
310323-08	2023-24 Delegated Health and Social Care Budget	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Section 7.6 (Renfrewshire Council) and Section 8.5 (NHS Greater Glasgow & Clyde) of this report and within the supporting Appendices attached.	31 March 2023	31 March 2023	March 2024	No	Closed	S Lavers
<b>2023/24</b>											
300623-05	Financial Report 1 April 2022 to 31 March 2023	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	30 June 2023	30 June 2023	September 2023	Yes, 310323-06	Closed	S Lavers

300623-07	Unaudited Annual Accounts 2022-23	Renfrewshire Council	Renfrewshire Council is directed to carry forward reserves totalling £33,633,000 (of which £8,922,000 are new reserves) on behalf of the IJB as outlined in the Report.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow and Clyde	£33,633,000 in reserves carried forward.	30 June 2023	30 June 2023	June 2024	Yes, 240622-09	Open	S Lavers
290923-05	Financial Report 1 April 2023 to 31 July 2023	Council and NHSGGC	Renfrewshire Council and NHS Greater Glasgow & Clyde are jointly directed to deliver services in line with the Integration Joint Board's Strategic Plan (2022-25), as advised and instructed by the Chief Officer and within the budget levels outlined in Appendix 1.	All functions delegated to the IJB from Renfrewshire Council and NHS Greater Glasgow & Clyde	As outlined in Appendix 1.	29 September 2023	29 September 2023	November 2023	Yes, 300623-05	Open	S Lavers



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**To:** Renfrewshire Integration Joint Board Audit, Risk and Scrutiny Committee

**On:** 17 November 2023

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**Report by:** Head of Health and Social Care

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**Subject:** Inspection of Hunterhill Care Home by the Care Inspectorate

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## 1. Summary

- 1.1 Social care services are subject to a range of audit and scrutiny activities to ensure that they are undertaking all statutory duties and are providing appropriate care and support to vulnerable individuals and groups. Care services in Scotland cannot operate unless they are registered with the Care Inspectorate. The Care Inspectorate inspect, award grades and help services to improve. The Care Inspectorate also investigate complaints about care services and can take action when standards of care are not met.
- 1.2 Since 1 April 2018, the Health and Social Care Standards have been used across Scotland. They were developed by Scottish Government to describe what people should experience from a wide range of care and support services. They are relevant not just for individual care services, but across local partnerships. The Care Inspectorate's expectation is that they will be used in planning, commissioning, assessment and in delivering care and support.
- 1.3 This report summarises the findings from the inspection conducted at Hunterhill Care Home in September 2023.
- 

## 2. Recommendations

It is recommended that the IJB Audit, Risk and Scrutiny Committee:

- Note the content of this report.
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## 3. Background and Context

- 3.1 Protecting and safeguarding care home residents and staff continues to be a key priority for the HSCP and as a result our clinical and care governance arrangements were strengthened significantly during the

Covid-19 pandemic. Whilst some of these arrangements have been stepped back, adaptations to our practice using the learning from additional infection prevention and control measures, allows efficient step up of arrangements in the event of any risk.

- 3.2 The Care Inspectorate use a quality framework that sets out the elements that address key questions about the difference care is making to people and the quality and effectiveness of the aspects contributing to those differences.

The quality framework is framed around six key questions:

How well do we support people's wellbeing?  
How good is our leadership?  
How good is our staff team?  
How good is our setting?  
How well is our care planned?  
What is our overall capacity for improvement?

- 3.3 Under each key question, there are three or four quality indicators, covering specific areas of practice.

Quality indicators are evaluated against a six-point scale:

- |   |   |
|---|---|
| 6 | Excellent - Outstanding or sector leading                             |
| 5 | Very Good - Major strengths   |
| 4 | Good - Important strengths, with some areas for improvement           |
| 3 | Adequate - Strengths just outweigh weaknesses                         |
| 2 | Weak - Important weaknesses and priority action required              |
| 1 | Unsatisfactory - Major weaknesses and urgent remedial action required |

- 3.4 On conclusion of an Inspection, the Care Inspectorate publish a report which details: feedback from families/carers; their observations throughout the Inspection including strengths and areas for improvement; any requirements, recommendations, or enforcement; and an evaluation. In addition, the Care Inspectorate will also consider any areas for improvement identified in previous inspections to the care home.

#### **4. Inspection of Hunterhill Care Home**

- 4.1 On 12 September 2023, the Care Inspectorate began an unannounced inspection of the service at Hunterhill Care Home, returning on 14 September 2023 to complete the inspection and provide feedback. There were no areas of improvement recorded in their report, and the Care Inspectorate graded Hunterhill Care Home as 4 – Good.
- 4.2 The breakdown of the key questions considered during the inspection and the quality indicators are as follows:



How well do we support people's wellbeing? 4 - Good

1.1 People experience compassion, dignity and respect

**(4 - Good)**

1.2 People get the most out of life

**(5 - Very Good)**

1.3 People's health and wellbeing benefits from their care and support

**(4 - Good)**

How good is our leadership? 4 - Good

2.2 Quality assurance and improvement is led well

**(4 – Good)**

4.3 In making their evaluation of the service, the inspectors:

- Spoke with 11 people using the service and 8 of their representatives during the inspection process.
- Spoke with 10 staff and management.
- Observed practice and daily life.
- Reviewed documents.
- Spoke with visiting professionals.

4.4 Key messages from the inspection:

- Staff were motivated and dedicated to their roles.
- There was a newly appointed manager in post who had begun to make some improvements in the service.
- The provider was actively engaged in further improving the environment and the menus.
- People were cared for by staff who knew them well and there was a good degree of consistency.
- The service benefitted from skilled activity staff who offered a very good range of high-quality meaningful activities.

4.5 The report noted that People were treated with dignity and respect which they should expect. Staff interactions with people were done in a gentle, well paced and respectful way.

4.6 The report noted that People were clean and well presented, and we heard how staff planned to support people out as needed to get personal shopping and new clothes.

- 4.7 The report noted Staff told inspectors that at times, due to short notice absence, things were more pressured and they would be under more stress; however, they felt confident that staffing levels were overall good and there was a commitment to maintaining these levels
- 4.8 The report noted that staff worked in a proactive way to support people's continence. This meant that people received more dignified care and support and there was less risk of infection or skin integrity issues.
- 4.9 The report noted that People were able to move around freely in the home, accessing the garden and group activities that happened in the downstairs lounge area, and these areas were used well by people and their relatives. The report further noted that part of the development plan of the service was to further develop the garden area and build connections with other care homes in the area to bolster sense of community and build networks
- 4.10 The report noted a lack of snacks available in a visible way on the first day of the inspection, however on their return, inspectors saw that snack boxes, including fresh fruit, were now available in visible locations around the home, which meant people could more easily help themselves to snacks.
- 4.11 The report noted Hunterhill Care Home had a really interesting and exciting range of events and activities for people to get involved with. Staff leading on these were motivated and enthusiastic, and care staff participated in activities and worked well as a team to ensure these were well attended and people got the most out of them.
- 4.12 The report noted that relatives commented that they really appreciated the weekly emails and monthly planner that was shared with them, as this meant they could chat with their loved one about things they had done and knew when to plan their visits.
- 4.13 The report noted that inspectors heard from health professionals involved in the service that they had confidence that staff knew people well, staff responded to any concerns appropriately and linked in with the right specialists as needed in order to ensure people's health and wellbeing benefitted from their care and support. This meant that people were being helped to stay well.
- 4.14 The report noted that there was a range of quality assurance tools at a local level that were centred around how the senior and management team were measuring and identifying improvements. These included robust audits that captured meaningful details about aspects of care, care planning, dining experiences, medication practices, and addressing when things went wrong, such as medication errors and taking appropriate action on these. These contributed to an effective improvement culture across the service.

- 4.15 The report noted that there was effective delegation of duties between the manager and senior team, and this meant that audits were assigned to people on a regular basis. There were regular monthly reviews of care planning/care needs, as well as environmental and premises checks, for example, room/bed/mattress to ensure these remained clean, hygienic and comfortable.
- 4.16 The report noted that inspectors sampled some recent recruitment records and confirmed that new staff were recruited in line with 'Safer recruitment through better recruitment' guidance. Inspectors suggested looking at developing interview questions to be values-based and capture better detail around people's responses at interview. This will contribute to recruitment of the most suitable candidates.

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## Implications of the Report

1. **Financial** – None
2. **HR & Organisational Development** – None
3. **Strategic Plan and Community Planning** – None
4. **Wider Strategic Alignment** – None
5. **Legal** – None
6. **Property/Assets** – None
7. **Information Technology** – None
8. **Equality & Human Rights** - None
9. **Health & Safety** - None
10. **Procurement** – None
11. **Risk** - Failure by services to meet and exceed the National Care Standards could lead to poor inspection results and enforcement action from the Care Inspectorate, as well as negative outcomes for service users and carers.
12. **Privacy Impact** - None

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## List of Background Papers

The Inspection reports for all Renfrewshire Council Care Homes are available to download from the [Care Inspectorate Website](#).

This specific report is available via the following [link](#).

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**Author:** Phil MacDonald, Service Manager – Care Homes and Day Services

Any enquiries regarding this paper should be directed to Carron O'Byrne, Head of Health and Social Care Services ( <a href="mailto:carron.obyrne@renfrewshire.gov.uk">carron.obyrne@renfrewshire.gov.uk</a> )
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