Notice of Meeting and Agenda
Renfrewshire Health and Social Care Integration Joint Board Audit Committee

Date	Time	Venue
Friday, 25 January 2019	09:00	Abercorn Conference Centre, Renfrew Road, Paisley, PA3 4DR

KENNETH GRAHAM
Clerk

Membership

Councillor Lisa-Marie Hughes: Councillor Scott Kerr: Morag Brown: Dorothy McErlean: Alan McNiven: David Wylie

Councillor Lisa-Marie Hughes (Chair)

Further Information

This is a meeting which is open to members of the public.

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 either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to reception where they will be met and directed to the meeting.

Items of business

Apologies

Apologies from members.

Declarations of Interest

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

Note that the next meeting of the IJB Audit Committee will be held at 9.00 am on 28 June 2019 in the Abercorn Conference Centre, Renfrew Road, Paisley.

Minute of Meeting
Renfrewshire Health and Social Care Integration Joint Board Audit Committee

Date	Time	Venue
Friday, 14 September 2018	09:00	Abercorn Conference Centre, Renfrew Road, Paisley, PA3 4DR

Present

Councillor Scott Kerr (Renfrewshire Council); Morag Brown and Dorothy McErlean (both Greater Glasgow & Clyde Health Board); and Alan McNiven (third sector representative).

Chair

In the absence of the Chair, Councillor Scott Kerr presided.

In Attendance

Ken Graham, Head of Corporate Governance (Clerk), Andrea McMahon, Chief Internal Auditor, Karen Locke, Risk Manager and Dave Low, Senior Committee Services Officer (all Renfrewshire Council); David Leese, Chief Officer, Sarah Lavers, Chief Finance Officer and Jean Still, Head of Administration (all Renfrewshire Health and Social Care Partnership); and David McConnell, Audit Director and Mark Ferris, Senior Audit Manager (both Audit Scotland).

Also in Attendance

Councillor Jacqueline Cameron (Renfrewshire Council).

Apologies

Councillor Lisa-Marie Hughes (Renfrewshire Council) and David Wylie (Health Board staff member involved in service provision).

Declarations of Interest

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

1 Minute

The Minute of the meeting of the Integration Joint Board (IJB) Audit Committee held on 29 June 2018 was submitted.

DECIDED: That the Minute be approved.

2 Internal Audit Plan 2018/19 - Progress

Under reference to item 3 of the Minute of the meeting of the IJB Audit Committee held on 26 January 2018, the Chief Internal Auditor, Renfrewshire Council, submitted a report providing an update on the progress of the internal audit plan for 2018/19, a copy of which formed the appendix to the report.

The report intimated that review of governance arrangements would commence in quarter 3, October to December 2018, and that the review of the adequacy and compliance with the Local Code of Corporate Governance would commence in quarter 4, January to March 2019.

It was noted that time for planning and reporting had been used for annual reporting on the 2017/18 annual audit plan, reviewing the IJB internal reporting arrangements and reporting on specific audit engagements. Training briefings had also been presented to members of the IJB Audit Committee on audit and risk related topics.

The report highlighted that all critical recommendations identified as part of the annual follow-up exercise must be supported by evidence to demonstrate that they had been implemented. The Chief Internal Auditor would report details of outstanding critical recommendations to the IJB Audit Committee on conclusion of the follow-up exercise.

DECIDED: That the progress against the internal audit plan for 2018/19 be noted.

3 IJB Audited Accounts 2017/18 and Annual Audit Report

Under reference to item 6 of the Minute of the meeting of the IJB held on 29 June 2018, the Chief Finance Officer submitted a report relative to the audited annual accounts for the IJB for 2017/18.

The report intimated that the audit certificate issued by Audit Scotland provided an unqualified opinion that the abstract of accounts presented a true and fair view of the financial position of the IJB as at 31 March 2018 and the transactions for 2017/18, in accordance with the accounting policies detailed in the accounts.

A report on the 2016/17 audit by Audit Scotland was attached to the report. It was noted that during the course of the audit a number of presentational adjustments had been identified and had been updated in the audited annual accounts.

DECIDED:

(a) That it be noted that the annual accounts had been amended to reflect the findings of the audit; and

(b) That the IJB Audit Committee recommend to the IJB that the audited accounts 2017/18 be approved for signature and the report by Audit Scotland be noted.

4   Training for Audit Committee Members

Under reference to item 8 of the Minute of the meeting of the IJB Audit Committee held on 26 June 2018, the Chief Internal Auditor submitted a report relative to training for Audit Committee members.

Appendix 1 to the report detailed the programme of training briefings agreed at the meeting of the IJB Audit Committee held on 29 June 2018.

Appendix 2 to the report provided an outline of the briefing to be delivered by the Risk Manager, Renfrewshire Council. The Risk Manager delivered her presentation to members.

DECIDED: That the content of the risk management briefing be noted.

5   Date of Next Meeting

DECIDED: That it be noted that the next meeting of the IJB Audit Committee will be held at 9.00 am on 25 January 2019 in the Abercorn Conference Centre, Renfrew Road, Paisley.

To:	**Renfrewshire Health and Social Care Integration Joint Board Audit Committee**
On:	**25 January 2019**
Report by:	**Chief Internal Auditor**

Heading: **Internal Audit Plan 2018/19 - Progress**

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1. **Summary**

1.1 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2018/19 has been developed and is detailed at Appendix 1 of this report.

1.2 The plan sets out a resource requirement of 35 days, including assurance work, 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 2018/2019.

2. **Recommendations**

2.1 That the Board notes the progress against the Internal Audit Plan for 2018/19.

3. **Background**

3.1 The assurance engagement to review the governance arrangements for the IJB is currently ongoing. The agreed annual review of the adequacy and compliance with the Local Code of Corporate Governance will commence in the current quarter.

3.2 Time for planning and reporting has been used for annual reporting on the 2017/2018 annual audit plan, reviewing the IJB internal audit reporting arrangements and reporting on specific audit engagements. Training briefings have also been presented to members of the audit committee on audit and risk related topics.

3.3 The annual follow up exercise is nearing completion, all critical recommendations followed up must be supported by evidence to demonstrate that they have been

implemented. The Chief Internal Auditor will report details of outstanding critical recommendations to the Audit Committee on conclusion of the annual follow up exercise.

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 2018 – 2019.

11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Annual Audit Plan – 2018/19 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Governance	23	• Governance Arrangements • Review of adequacy and compliance with the Local Code of Corporate Governance
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	6	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.
Contingency	Ad-hoc advice and Consultancy	6	Any relevant issues raised by NHSGGC and Renfrewshire Council in relation to the operational delivery of services.

To: **Renfrewshire Integration Joint Board Audit Committee**

On: **25 January 2019**

Report by: **Chief Finance Officer**

Subject: **Annual Audit Plan 2018/19**

1. **Summary**

1.1 The Annual Audit Plan 2018/19 for Renfrewshire Integration Joint Board is submitted for Members' information. The Plan outlines Audit Scotland's planned audit activities for the financial year 2018/19.

1.2 The Annual Audit Plan includes a section on Audit Issues and Risks. Within this section Audit Scotland have identified a risk of "Management override of controls". This risk is being included in the audit plans of all bodies which Audit Scotland are working with, in light of updated international standards on auditing. The inclusion of this risk is not a reflection of increased risk within Renfrewshire Integration Joint Board. Audit Scotland has confirmed that they have not found any issues on this in previous years.

2. **Recommendations**

2.1 The Joint Board is asked to note the Annual Audit Plan 2018/19 by Audit Scotland.

Renfrewshire Integration Joint Board

Annual Audit Plan 2018/19

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.

- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.

- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.
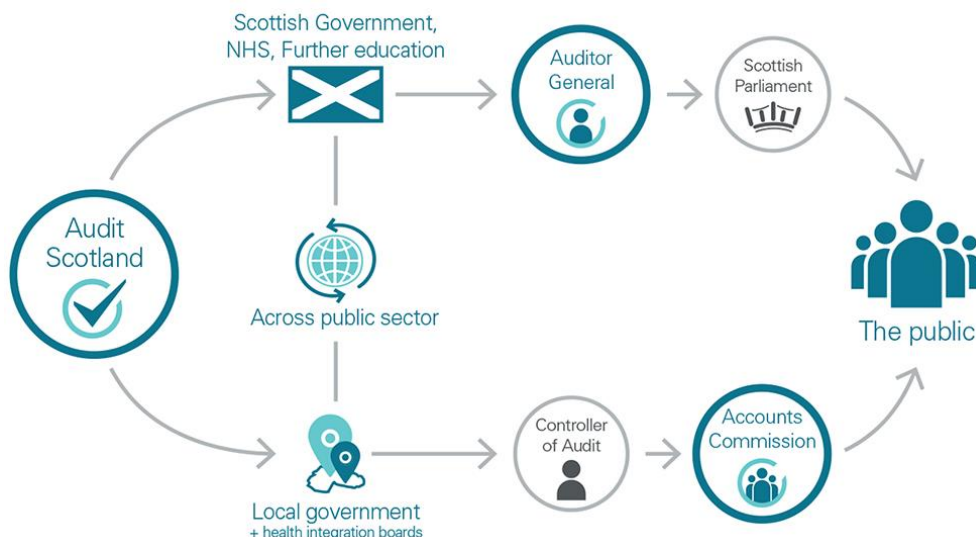
About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money

- reporting our findings and conclusions in public

- identifying risks, making clear and relevant recommendations.

Contents

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the Code of Audit Practice, and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Adding value

3. We aim to add value to Renfrewshire Integration Joint Board (RIJB) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help RIJB promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at audit committee and board meetings and a review of supporting information we have identified the following main risk areas for RIJB. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in Exhibit 1.

Exhibit 1
2018/19 Key audit risks

⚠ Audit Risk	Management's source of assurance	Planned audit work
Financial statements issues and risks		
1 **Risk of management override of controls** ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.	Owing to the nature of this risk, assurances from management are not applicable in this instance.	• Detailed testing of journal entries. • Review of accounting estimates. • Evaluation of significant transactions that are outside the normal course of business.

⚠ Audit Risk	Management's source of assurance	Planned audit work
Wider dimension issues and risks		
2 Financial sustainability RIJB is facing a number of financial pressures including pay inflation, increasing prescribing costs and increasing service demand. Delivery of services in 2018/19 is projected to rely on the use of £1.559 million of general reserves held by Renfrewshire Council on behalf of RIJB. These pressures are expected to continue into 2019/20 where RIJB has identified a funding gap of £6.000 million.	The budget update for March 2019 and subsequent reports to the IJB will identify plans to achieve savings on a recurring basis and also address likely future savings challenges. The Chief Officer and Chief Finance Officer will continue to work with IJB members and other professional leads to agree a comprehensive risk assessed approach to develop viable saving proposals which minimise impact on service users' outcomes.	• Attendance at board meetings • Monitor of performance against savings plans • Monitoring service delivery KPIs. • Consideration of savings plan for 2019/20 and 2020/21.
3 Agreement of health budgets The 2018/19 health budget was agreed on 27 April 2018, one month after the start of the financial year. The health budget for 2019/20 is due to be approved at the board meeting on 22 March 2019. Due to the delays in approving the health budget in the previous 2 years, there is a risk that the 2019/20 health budget will not be approved as planned. This could impact the ability of the RIJB to strategically manage expenditure.	The timing of NHS financial planning and associated partnership budget contributions is a national issue. We continue to raise this through a number of fora both locally and nationally. Development sessions have been planned in early 2019 for IJB members in order to take them through the detail of both the health and adult social care budgets for 2019/20. This will enable any potential issues to be discussed in detail prior to the budgets being submitted for approval to the IJB on March 22.	• Attendance at board meetings and discussion with management.
4 Compliance with GDPR Requirements GDPR came into force on 25 May 2018. RIJB approved arrangements to be put in place to comply with the legislation on 29 June 2018. However, these are yet to be fully actioned and therefore there is a risk that RIJB is not complying with the GDPR requirements.	Renfrewshire IJB handles very little, if any, personal data, and the impact on the IJB, as opposed to partner organisations, is anticipated to be limited. Any personal data processed is likely to be held on the information systems owned by Renfrewshire Council or NHS Greater Glasgow and Clyde. A records management plan for the IJB is due to	• Monitoring of GDPR arrangements. • Attendance at board meetings and discussion with management.

⚠ Audit Risk	Management's source of assurance	Planned audit work
	be submitted to the Keeper in February 2019 which will detail how IJB records are handled. The NHS and the Local Authority have invested in significant training for staff to ensure compliance with GDPR for personal, sensitive information.	

Source: Audit Scotland, Renfrewshire IJB Management

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in Exhibit 2, and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

7. We will provide an independent auditor's report to RIJB and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2
2018/19 Audit outputs

Audit Output	Target date	Audit Committee Date
Annual Audit Plan	18 January 2019	25 January 2019
Annual Audit Report	30 September 2019	TBC
Independent Auditor's Report	30 September 2019	TBC

Source: Audit Scotland

Audit fee

8. The proposed audit fee for the 2018/19 audit of RIJB is £25,000 (2017/18: £24,000). In determining the audit fee we have taken account of the risk exposure of RIJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package on 28 June 2019.

9. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit Committee and Accountable Officer

10. 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.

11. The audit of the financial statements does not relieve management or the Audit Committee as those charged with governance, of their responsibilities.

Appointed auditor

12. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

13. Auditors in the public sector give an independent opinion on the financial statements and other information within the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

14. Following the retirement of David McConnell in December 2018, the appointed auditor for RIJB from January 2019 is John Cornett. John was previously a District Auditor with the Audit Commission and more recently was KPMG's head of local government audit in the Midlands.

Audit scope and timing

Financial Statements

15. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of RIJB and the associated risks which could impact on the financial statements

- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements

- identifying major transaction streams, balances and areas of estimation and understanding how RIJB will include these in the financial statements

- assessing the risks of material misstatement in the financial statements

- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

16. We will give an opinion on the financial statements as to whether they:

- give a true and fair view, in accordance with applicable law and the 2018/19 Code of the financial position of RIJB as at 31 March 2019 and of its income and expenditure for the year then ended

- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code.

- 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.

17. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

18. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

19. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

20. We calculate materiality at different levels as described below. The calculated materiality values for RIJB are set out in Exhibit 3.

characteristics

responsibilities

principal activities

risks

governance
arrangements

Exhibit 3
Materiality values

Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2019 based on the latest budgeted for expenditure for 2018/19. Planning materiality will be updated on receipt of the unaudited annual accounts in June 2019.	£2.817 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 60% of planning materiality.	£1.690 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 5% of planning materiality.	£0.141 million

Source: Audit Scotland

Timetable

21. To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at Exhibit 4 which takes account of submission requirements and planned Audit Committee date.

Exhibit 4
Annual accounts timetable

⊘ Key stage	📅 Date
Consideration of unaudited financial statements by those charged with governance	28 June 2019
Latest submission date of unaudited financial statements with complete working papers package	28 June 2019
Latest date for final clearance meeting with Chief Financial Officer	Early September 2019
Issue of Letter of Representation and proposed independent auditor's report	By 30 September 2019
Agreement of audited unsigned annual accounts	By 30 September 2019
Issue of Annual Audit Report including ISA 260 report to those charged with governance	By 30 September 2019
Independent auditor's report signed	By 30 September 2019

Internal audit

22. Renfrewshire IJB's internal audit function is provided by Renfrewshire Council, overseen by the Chief Internal Auditor. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). We will report any significant findings to management on a timely basis.

Using the work of internal audit

23. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication.

24. From our initial review of internal audit plans we do not intend to place any formal reliance on the work of internal audit.

Audit dimensions

25. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in Exhibit 5.

Exhibit 5
Audit dimensions

Source: Code of Audit Practice

26. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

27. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term

- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether RIJB has arrangements in place to ensure systems of internal control are operating effectively

- whether RIJB can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance

- how RIJB has assured itself that its financial capacity and skills are appropriate

- whether RIJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether RIJB can demonstrate that the governance arrangements in place are appropriate and operating effectively.

- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.

- the quality and timeliness of financial and performance reporting.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- RIJB can provide evidence that it is demonstrating value for money in the use of its resources.

- RIJB can demonstrate that there is a clear link between money spent, output and outcomes delivered.

- RIJB can demonstrate that outcomes are improving.

- there is sufficient focus on improvement and the pace of it.

Independence and objectivity

31. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

32. The engagement lead for RIJB is John Cornett, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships

that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of RIJB.

Quality control

33. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

34. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

35. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Renfrewshire Integration Joint Board
Annual Audit Plan 2018/19

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or **info@audit-scotland.gov.uk**

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

On: **25 January 2019**

Report by: **Chief Internal Auditor**

Heading: **Annual Internal Audit Plan 2019/20**

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1.   Summary

1.1   In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2019/20 has been developed and is detailed at Appendix 1 of this report.

1.2   The plan sets out a resource requirement of 35 days, including assurance work, time for follow up of previous recommendations, ad-hoc advice and planning and reporting.

1.3   The allocation of internal audit resources is sufficient to allow emerging priorities and provide adequate coverage of governance, risk management and internal control to inform the annual assurance statement.

1.4   The plan may be subject to amendment during the course of the year due to the emergence of issues of greater priority, or other unforeseen circumstances. We will report changes to the Audit Committee.

1.5   The NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21 was approved by their Audit and Risk Committee in September 2018 and is provided for information at Appendix 2.

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2.   Recommendations

2.1   That the Board approves the Internal Audit Plan for 2019/20.

2.2   That the Board notes the content of the NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21.

2.3   That the Board notes that the Internal Audit Plan will be shared with the Local Authority and the Health Board.

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3. Background

3.1 It is the responsibility of the Integration Joint Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources.

3.2 The Integrated Resources Advisory Group (IRAG) guidance recommends that the Chief Internal Auditor should develop a risk based internal audit plan for the IJB. The IRAG guidance clarifies that the operational delivery of services within the Health Board and Local Authority on behalf of the IJB will be covered by their respective internal audit arrangements.

3.3 In line with the requirements of the Public Sector Internal Audit Standards, a risk based internal audit plan for 2019/20 has been developed and is detailed at Appendix 1 of this report.

3.4 In order to ensure proper coverage, avoid duplication of effort and co-ordinate activities the Chief Internal Auditor is expected to share information with the Local Authority and Health Board. The Chief Internal Auditor meets regularly with the Health Board Auditor's to discuss areas of common interest. The NHS Greater Glasgow and Clyde Strategic Internal Audit Plan 2018/19 – 2020/21 was approved by the Audit and Risk Committee in September 2018 and is provided for information at Appendix 2.

3.5 In line with the requirements of the Public Sector Internal Audit Standards, the Chief Internal Auditor will report to the Chief Officer and the Integration Joint Board on the annual audit plan, delivery of the plan and recommendations made. The Chief Internal Auditor will also provide an annual internal audit report including the audit opinion.

3.6 For the purposes of reporting the annual opinion, reliance will be placed on the work of the NHSGGC auditors and other external providers of assurance and consulting services, including work undertaken by Renfrewshire Council's Internal Audit Service, in relation to reviews of operational activities within adult social care services.

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 2019 – 2020.

11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Annual Audit Plan – 2018/19 Renfrewshire Integrated Joint Board

Audit Category	Engagement Title	No. of days	Detailed work
Assurance	Integration of Services	18	• The purpose of the audit was to review the arrangements in place for the integration of specific services and provide assurances on the actions taken and on the model used to enable lessons learned to be taken account of.
Governance	Local Code of Corporate Governance	5	• Annual review of the adequacy and compliance with the Local Code of Corporate Governance to inform the governance statement.
Planning & Reporting	Annual Plan, Annual Report and Audit Committee reporting & Training	7	• 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.
Contingency	Ad-hoc advice and Consultancy	5	• Time for advice and consultancy on relevant priorities and risks or change related projects.

Item 5

Renfrewshire Council

NHS Greater Glasgow and Clyde

To: **Integration Joint Board Audit Committee**

On: **25 January 2019**

Report by: **Chief Officer**

Heading: **IJB & HSCP Risk Registers**

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1.   **Summary**

1.1.   The purpose of this report is to provide an update to the IJB Audit Committee on the status of the Risk Register(s) currently being maintained by Renfrewshire Health & Social Care Partnership (HSCP).

1.2.   The changes and updates in this report were reviewed by the Senior Management Team on 17 December 2018. In terms of accountability, it was agreed that two separate risk registers should be maintained – one specifically for the strategic responsibilities of the IJB and another for the operational responsibilities of the HSCP.

2.   **Recommendation**

The IJB Audit Committee is asked to:

- • Review the content of this report;
- • Approve the IJB risk register; and
- • Note the HSCP risk register.

3.   **Background**

3.1.   It was agreed at the IJB meeting on 23 June 2017, that risk management arrangements would be reviewed by the IJB Audit Committee.

4.   **Current Position**

4.1   The Health & Social Care Partnership previously combined risks for the IJB, Social Work and Health into one risk register. The status of this Risk Register is regularly reported to the HSCP Senior Management Team.

4.2   Future scrutiny of the Integration Joint Board risk register will be undertaken by the Audit Committee, and information relating to key partnership risks will

be provided to the Audit Committee for awareness. Outcomes of this scrutiny will be available via the minutes for this Committee.

5. IJB Risk Register

5.1   The IJB Risk Register is maintained, updated and reported in line with the Risk Management Policy developed for integration bodies.

5.2   Going forward, as previously stated in 1.2, it was agreed that the Risk Register was split into two. This would be an IJB Risk Register and a combined Health and Social Care Partnership Risk Register.

5.3   The IJB Risk Register would note risks specifically relating to the Board in respect of financial sustainability and accountability for delivery of the Strategic Plan.

5.4   The previously approved Risk Management Policy and Strategy has been updated to reflect this change.

5.5   There are **4** 'live' risks on the IJB Risk Register with **2** items having a risk level of 'High' and **2** with a risk level of 'Moderate'.

5.6   The most recent version of the IJB Risk Register is attached as Appendix 1.

6. HSCP Risk Register

6.1   The Renfrewshire HSCP Risk Register is currently maintained, updated and reported in line with the expectations of both NHSGGC and Renfrewshire Council.

6.2   There are **13** 'live' risks on the HSCP Risk Register, with **8** items having a current risk level of 'high' and **5** items with a risk level of 'moderate'.

6.3   The most recent version of the HSCP Risk Register is attached as Appendix 2.

Implications of the Report

1.   **Financial -** There are no financial implications arising from the submission of this paper. It is anticipated that costs associated with the management of individual risks will be met through service budgets. Where additional funding is required in the management of specific risks this should be considered by the Chief Financial Officer on a case by case basis.

2.   **HR & Organisational Development -** There are no HR & OD implications arising from the submission of this paper

3.   **Community Planning -** There are no Community Planning implications arising from the submission of this paper

4.   **Legal -** There approval of the Risk Management Policy and Strategy and initial list of risks is in line with the requirements of the Integration Scheme.

5.   **Property/Assets -** There are no property/ asset implications arising from the submission of this paper.

6.   **Information Technology -** There are no ICT implications arising from the submission of this paper.

7.   **Equality and 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

8.   **Procurement Implications -** There are no procurement implications arising from the submission of this paper.

9.   **Privacy Impact -** There are no privacy implications arising from the submission of this paper.

10.   **Risk** – none.

11.   **Risk Implications –** As per the subject content of this paper

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List of Background Papers – None.

Author: Jean Still, Head of Administration

Any enquiries regarding this paper should be directed to Jean Still, Head of Administration (Jean.Still@ggc.scot.nhs.uk / 0141 618 7659)

Renfrewshire IJB Risk Register

Report Type: Risks Report
Generated on: October 2017
HSCP Senior Management Team

Financial Sustainability

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.17.01.02 Demographic pressures Context: (1) Medium and longer term financial planning (2) Corporate and service review activities (3) Strategic commissioning approach (4) Development of cost care models	There is a risk that if financial and demographic pressures of services were not effectively planned for and managed over the medium to longer term, there would be an impact on the ability of the service to deliver services to the most vulnerable people in Renfrewshire.	HSCP Senior Management Team	* Demand management review undertaken * Long term financial planning processes, including strategic commissioning plans * Budget monitoring processes in place and subject to ongoing review * Client group budget management meetings held * Programme of financial management training in place for budget holders * Eligibility criteria established as appropriate * Programme of service reviews in place * Investment in service redesign opportunities to improve efficiency and effectiveness.	02	05	10 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.17.01.03 Key financial risks Context: 1.Service Areas individually, or in combination, experience expenditure levels which exceed funding allocations and threaten achievement of HSCPs key financial objectives due to: (a) Pay growth (b) Prescribing (c) Sickness & Absence cover (d) Community equipment expenditure (e) Impact arising from Resource Allocation Model (f) Financial impact of any clinical failures (g) Compliance with new statutory requirements 2. The requirement for savings to be delivered in 2018/19 could result in the removal of budget which could have an impact on front line services and likelihood of this is increasing.	There are a number of financial challenges facing the IJB and if not adequately addressed, could lead to financial instability within the partnership and potential impact to service delivery.	HSCP Chief Finance Officer	*Financial management framework implemented. *Regular monitoring by Chief Finance Officer. *Budget meetings across all service areas. *Finance issues to be discussed at SMT and IJB meetings. *Main pressure area remains requirement to increase staffing levels. *Daily reviews of patients on special observations, together with detailed monitoring on a weekly basis remains in place and regular meetings between management and clinical staff are held. *Regular financial performance meetings in place with HSCP Chief Officer, Chief Finance Officer, NHS Director of Finance and Council Director of Finance and Resources *Regular meetings of Medicines Management Group with a focus on prescribing year end out-turn. *Discussion at GP forum on importance of prescribing financial break even. *Financial situation to be discussed at GP forum and each practice visited thereafter to highlight and agree further prescribing cost reduction measures. *Continued vigilance particularly around effect of generic drug price fluctuations. *Risk assessments undertaken to ensure unacceptable clinical risks are avoided.	02	05	10 high

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Strategic Plan

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.17.02.04 Health Inequalities Context: (1) Health Improvement (2) Partnership working	There is a risk that health inequalities increase. This may result from long-term conditions, poverty, 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.	Head of Strategic Planning & Health Improvement	*EQIA support service policies and redesign on an ongoing basis *Increase focus on equalities issues across range of HSCP initiatives. *Health Improvement Team in place *Community Links Team in place *Support for community led health activities *Targeted events to raise awareness *Focus of strategic plan	03	03	9 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
IJBRR.17.02.05 Meeting targets and maintaining standards Context: Lack of relevant disaggregated data hinders detailed analysis and planning.	There is a risk that failure to Local Delivery Plan/ Strategic Plan targets and standards, and other key performance indicators could result in a decreased level of service for patients and clients	HSCP Senior Management Team	*Proforma reports presented to all IJB meetings with full scorecard presented 6-monthly *Monitoring by planning groups and SMT *Needs Assessment carried out *Frameworks guidance/circulars *Legislation *National and Local Performance Indicators *Equality Scheme Action Plans *Flexible Budgets *Staffing resources are flexed to meet priorities/demand *Development of data capture systems to inform local planning. learning and education plans reflect need for anti-discriminatory practice *Quality care and professional governance arrangements	03	03	9 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Renfrewshire HSCP Risk Register

Report Type: Risks Report
Generated on: June 2018
HSCP Senior Management Team

1 - HSCP Organisational

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.01.01 Information Governance Context: (1) Subject Access Requests (2) Data sharing agreements (3) GDPR	There is a risk that failure to develop and implement robust procedures around information governance could lead to inappropriate sharing of sensitive information and potential sanctions from the Information Commissioner and breach of copyright law. There is a risk that failure to develop an Information Asset Register relating to the General Data Protection Regulations (GDPR) could lead to the ICO imposing fines on the HSCP	HSCP Head of Administration	*Procedures are in place on all sites for use/release of data, including Multi-Agency Public Protection Arrangements (MAPPA) related information, monitoring of Information Governance Standards, Caldicott Guardian responsibilities, Information Sharing Protocols. *All portable devices encrypted *Copyright notices circulated to all bases and clearly displayed at all photocopiers/printers. *Staff made aware of copyright information available on StaffNet including summary of National Policy on Copying of Print Materials Protected by Copyright August 2011. *Process developed for responding to requests for personal data/ Subject Access Requests *Process developed for managing electronic and manual record containing personal data *Data protection training and awareness sessions in place *Operational policies *Professional standards of conduct *Information Governance Managers and Information Governance Team in place in partner organisations *Staff training and awareness sessions under way	03	03	09 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.01.02 Workforce Planning Context: A flexible and skilled workforce is essential to the future development of high quality services and reliance on locum and agency staffing increases financial pressures. (1) Specific pressures around medical staffing, district nursing and home care services (2) Sufficient numbers of staff (3) Right competencies (4) Professional Registration (5) Pressures resulting from additional complex planning structures which require managerial and clinical input. (example: moving forward together, Regional Planning)	There is a risk that failure to prioritise effective workforce planning could lead to longer term workforce difficulties, shortages in some skill sets and potential impact on service delivery.	HSCP SMT HSCP Chief Officer, HSCP Clinical Director, HSCP Heads of Health & Social Care (West Renfrewshire and Paisley);	*Quality assurance process of working on shift to identify areas of good practice and additional care pressures. *Vacancies are recruited to follow risk assessment and review of staffing profile with minimum delay in accordance with Board process *There is a monthly forward planning of off-duty rosters as per rostering policy with weekly review of planned roster by service manager and daily review by lead nurses to identify and manage any shortfalls *The completion of an integrated workforce plan based on the six steps methodology currently under development will inform longer term planning and decision making in relation to current and future utilisation of workforce resources *Weekly review of areas of high clinical activity and deployment of resources to meet this. *Weekly request to nurse bank to meet additional staffing resource requirement. *Daily reconciliation of staffing levels for each area and review of available redeployment opportunities and risk management to ensure appropriate deployment of all available staffing according to risk. *Services working in accordance with rostering policy and monitoring/ escalation guidance *Robust application of attendance management policy to maximise available staffing resources. *Robust application of safe and supportive observation policy to ensure application of enhanced observations meets requirements of least restriction as described within Milan Principles. *Chief Nurse overview of workforce recommendations in line with local/ Board/ national review *Systems in place to support all professional registration/ revalidation in order to minimise risk of lapse and consequently on service delivery *Template letter now reviewed. Local process updated to enable reporting measures. *Professional assurance framework in place.	04	04	16 High
(6) A practice handing back their contract and the HSCP has to run the practice			*Early warning systems in place *Prioritise at risk practices for additional resources *Work with Primary Care Support to support practices *Cluster support for 'struggling' practices	04	06	16 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.01.03 Resilience – Business Continuity Context: (1) Non-availability of premises, employees or systems impacting on services/functions (2) Disruptive events that impact on the community, the environment, our employees or the reputation of the service. (2) http://www.firescotland.gov.uk/media/864542/west_crr_version_1.2.pdf	There is a risk that non availability of (1) premises (2) staff and/or (3) systems (telephony, Swift, power failure etc) may result in adverse impact on service provision. Ineffective preparation and planning for potential disruptive events, such as those reflected within the West of Scotland Community Risk Register, that directly relate to the HSCP services, may result in the inability to effectively respond and manage the event in a way minimises harm to the community, our employees and the reputation of the HSCP.	HSCP Head of Administration	* Investment in and management of properties to ensure premises are fit for purpose. *Business continuity plans in place for all areas of the service *Policies and processes in place regarding system failures e.g. helpdesk *SWIFT/AIS guidance regularly updated and communicated to staff, with system subject to ongoing programme of upgrading. *Rigorous implementation of absence management and support policies. * Participation in Partner Organisations' emergency planning (ie for major incidents, pandemics etc) *Participation in joint exercises *Participation in various working groups to discuss and develop incident response arrangements. *Emergency contacts directory *Call cascade tests by Local Authority *Robust and tested Business Continuity Plan	02	03	6 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.01.05 Staff Governance, Health, safety & Wellbeing Context: (1) Employee safety and wellbeing in the community	There is a risk if the Health and Safety of staff is not supported through a comprehensive range of policies and procedures. If full compliance is not achieved this may impact on the ability of the service to provide a safe working environment for staff (including violence to staff).	HSCP SMT	*Compliance with Staff Governance standards *Joint Health and Safety Committee in place *The HSCP's organisational development and service improvement strategy focuses on 3 key objectives that will support the workforce to be committed, capable and engaged in person-centred safe and effective service delivery *Completion of individual risk assessments for clients *Warning flag system in place on electronic care records *Interview rooms designed in line with health, safety and professional standards *Ongoing programme of staff training, including mandatory and statutory training, on health and safety issues. *Recording of accidents and violent incidents, with statistics reviewed on a regular basis by partnership Health and Safety Committee. *Guidance on driving and transport use *Guidance on effective use of equipment in place *Investigation and ongoing review process of significant incidents *Learning from RIDDOR led by Health & Safety advisors *Staff debriefing following incidents *Active lone working policies, procedures and personal alarms *Occupational Health services, stress management and counselling *Adverse weather policies in place	02	04	8 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.01.06 Equality & Human Rights Compliance Context: (1) Meeting main duties flowing from Act (2) Promoting access to care and support across minority groups	There is a risk if compliance of duties which came into force in April 2011 in relation to the Equality Act is not met. If relevant activities are not prioritised by the service, there may be a risk of future legal or financial challenge.	Head of Strategic Planning & Health Improvement	*The Equality Impact Assessment toolkit is implemented *Equality implications are recorded as part of IJB board papers *Equality and diversity training for all employees *The partnership has representation on the Diversity and Equality Alliance in Renfrewshire Group to promote and raise awareness of equalities *Fora with minority groups established *Signposting events held with West of Scotland Racial Equality Council *Participation in community planning and corporate equalities groups.	03	03	9 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

4

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.07 Public Protection Context: The partnership has a public protection role. (1) Adult and child protection (2) Effective risk management (3) Management of high-risk offenders (4) Multi-agency training and procedures	There is a risk that inconsistent assessment and application of Adult and Child Support and Protection procedures may result in poor identification of those at risk or those who have been harmed, and may also lead to a failure to comply with legislative requirements.	Heads of Health & Social Care (Paisley & West Ren); Head of Mental Health, Addictions & Learning Disability Services.	*Robust policies and procedures communicated throughout the HSCP. *Regular caseload management by team leaders in place, clinical supervision of staff established. *Governance arrangements at service, HSCP, Partnership and NHSGGC levels. *Multi-agency child and adult protection committees well established, with independent chair in place for both. *Chief Officers Group, comprising of leaders from all relevant partner agencies, meet on a regular basis to discuss key issues. Joint Communications sub-group now established. *Multi-agency child and adult protection training programme in place, facilitated by dedicated trainer. *Regular programme of case file auditing undertaken by the adult and child protection committee. Social Work implementing an internal case file audit programme. *The self evaluation and quality assurance processes conducted by all services. *Multi-agency action plan developed to progress recommendations of Significant Case review *Annual conferences held by both the adult and child protection committees *Self-evaluation activities undertaken on an annual basis by both the adult and child protection committees. *Management and supervision policies in place and levels of management review established. *Recording protocols and data quality checks undertaken * Lead officers for child and adult protection, and MAPPA identified with Social Work. *Development work undertaken with STRADA in relation to work with families where parental addiction exists. *Contract monitoring undertaken *Information management and security policies in place corporately.	03	05	15 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.08 Clinical and Care Governance Context: (1) Pressure re providing adequate staffing levels to meet demands of activity. (2) Examples of clinical and care incidents include Suicide or Self Harm; Violent patients; Absconding patients; Accidental and Deliberate Overdose; Moving and Handling Incidents (3) Challenges of meeting workload demands and improving services in conjunction with identification of savings (4) Ensuring alignment with Scottish Government and Board strategic direction in terms of workforce	There is a risk that failure to comply with all clinical standards and protocols and appropriate clinical and environmental risk assessments could result in harm to staff, patients and service users, visitors and the public	HSCP Heads of Health & Social Care (West Renfrewshire and Paisley); HSCP Head of Mental Health, Addictions & Learning Disabilities; Head of Strategic Planning & Health Improvement; HSCP Chief Nurse, Head of Administration	*Proactive controls arising from clinical and general management systems and processes including provision and uptake of relevant training, robust policy and procedures, Health & Safety Forum, Quality Care & Professional Governance Group, Patient Safety Forum and incident monitoring. *Ongoing monitoring includes structured responsibility for detection and review of Critical Incidents with special emphasis on ensuring lessons learned from incidents are disseminated and applied across the HSCP, Renfrewshire Council and the NHS Board. *Duty of Candour responsibilities *Professional structure in place *Ensuring that there is professional as well as operational overview of any savings discussions *Assurance that robust risk management process in place to justify any decisions and describe alternative service delivery to ensure safe, effective and person centred care *Professional leads have process in place to record and, if necessary, escalate concerns	03	05	15 High

Action Codes	Linked Actions	Latest Note			Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.09 Failure of major providers Context: (1) Care providers (2) GP services	There is a risk that failure or loss of a major service provider may impact on our capacity to deliver services, protect vulnerable children and adults and may impact on additional costs to cover key services.	HSCP Heads of Health & Social Care (West Renfrewshire and Paisley); HSCP Head of Mental Health, Addictions & Learning Disabilities; Head of Strategic Planning & Health Improvement; HSCP Chief Nurse	*Appraisal of providers conducted as part of procurement process. *Purchasing patterns monitored by Finance Team and senior managers. *Programme of reviews of all service providers. *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. *Contract compliance and performance monitoring including the new arrangements for the two hospices *Clinical Director providing support and guidance to GP services reporting challenges in recruitment and capacity *Practice Support Pharmacists are being deployed to GP surgeries based on level of workforce shortages and risk of failure	03	04	12 High

Action Codes	Linked Actions	Latest Note			Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.10 Lost Bed Days Context: (1) Change in criteria - the number of days where a patient has to be ready for discharge has been reduced to 3 days (2) Change in arrangements re beds at Darnley	There is a risk that failure to meet agreed reduction in lost bed days, resulting in adverse impact on patients and acute services bed capacity/cost pressures, in particular those arising from Adults with Incapacity cases.	Heads of Health & Social Care (Paisley and West Ren)	*Monthly Performance Monitoring in place. *Regular monitoring of position and mechanism for dialogue with Local Authority and Acute Division in place. *Regular reporting to IJB, SMT, OPR and NHSGGC Ageing Population Group.	04	04	16 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.11 Developing self-evaluation arrangements Context: (1) Public Service Improvement Framework (2) Consolidation of CSE accreditation (3) Supported self-evaluation with the Care Inspectorate (4) Case file auditing programme	There is a risk that self-evaluation of performance and practice is key to the continuous improvement of the service. There is a risk that insufficient development of this agenda will impact on service development activity and increase the burden of external scrutiny.	Heads of Health & Social Care (Paisley and West Ren); Head of Mental Health, Addictions & Learning Disability Services; Head of Strategic Planning & Health Improvement.	* Inspection overview submitted to Board on 6 monthly basis * Programme of self assessment rolled out across service using PSIF. * Complaints monitoring allows for key areas of development to be identified - update	03	03	9 Moderate

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

7

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.02.12 Self-directed support <u>Context</u>: (1) Social Care (Self-Directed Support) (Scotland) Act 2013 (2) Personalised approach to social care services (3) Individual budgets (4) Prioritising and meeting assessed needs (5) Managing expectations	There is a risk that challenges around implementation of the 4 options could impact on service users and the reputation of the HSCP	Heads of Health & Social Care (Paisley & West Ren); Head of Mental Health, Addictions & Learning Disability Service; Chief Finance Officer.	*Streamlined controlled business process introduced to promote equity and quickly deliver supported plans that are agreed using agreed resource allocation system *Ongoing training and development programme in place ensuring staff remain up to date with current business process *Development of resource directory being progressed *Procurement process developed and established and embedded within current processes *Financial allocation systems refreshed in line with FY18/19 and living wage commitment *Assessment and care management documentation developed and refreshed for frontline staff to ensure consistency with self-directed support process *CIPFA SDS Guidance implemented and embedded within current processes *Continued development of business processes and systems to embed carers act legislative changes within local SDS business processes *Business readiness activity underway for the planned extension of free personal care and the waiving of charges in line with SDS guidance.	03	04	12 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

Context	Risk Statement	Owned by	Current Risk Control Measures	Likelihood	Impact	Evaluation
HSCPRR.17.03.13 Workforce Planning (H06 - Performers and Ophthalmic Lists)	There is a risk that failure to undertake all relevant checks with regard to Applicants seeking inclusion in GG&C Performers & Ophthalmic Lists, resulting in failure to comply with regulatory requirements and could result in a GP and/or Ophthalmic practitioner being incorrectly admitted to the list.	Head of Primary Care Support	*Application checklists to be adhered to ensure all appropriate checks are undertaken. *Process in place to liaise with Clinical Director/Optometric Advisor if any issues raised in relation to Clinical references provided, prior to admitting applicant to relevant list.	03	04	12 High

Action Codes	Linked Actions	Latest Note	Assigned To	Due Date	Status

To: **Renfrewshire Integration Joint Board Audit Committee**

On: **25 January 2019**

Report by: Head of Administration

Heading: Local Code and Sources of Assurance for Governance Arrangements

1.   Summary

1.1.   The purpose of this report is to seek approval from the Audit Committee on an updated Local Code and Sources of Assurance for Governance Arrangements.

1.2.   Renfrewshire IJB operates through a governance framework based on legislative requirement, governance principles and management processes.   The IJB has worked to ensure that its governance arrangements are robust and based on good practice.

2.   Recommendations

         It is recommended that the IJB Audit Committee:

• Review and approve the updated Local Code and Sources of Assurance attached in Appendix 1, before submission to the Integration Joint Board for approval.

3.   Background

3.1.   The IJB's approved Annual Governance Statement for 2015/16 confirmed that it had adopted governance arrangements that were consistent with the principles of CIPFA's and the Society of Local Authority Chief Executives' (SOLACE) framework 'Delivering Good Governance in Local Government: Framework' and the Statement explained how the IJB complied with the Framework and also met the Code of Practice on Local Authority Accounting in the UK.

3.2.   While the Framework is written in a Local Authority context, most of the principles are applicable to the IJB, particularly as legislation recognises IJBs as a local government body under Part VII of the Local Government (Scotland) Act 1973, and therefore subject to the Local Authority Accounting Code of Practice.

4. Sources of Assurance

4.1. The Local Code includes identified sources of assurance which enable the IJB to review and assess its governance arrangements, against which it will measure itself in Annual Governance Statements from 2018/19 onwards.

5. Compliance with Local Code

5.1. The Local Code of Governance Arrangements is a statement of the policies and procedures through which we direct and control our functions and how we interact with service users, the local community and other stakeholders. It enables the IJB to demonstrate that its governance structures comply with the core and sub principles contained in the Framework, and test their governance structures and partnerships against the Framework's principles.

5.2. The Local Code of Corporate Governance is subject to ongoing review by the Chief Finance Officer to ensure that internal controls, risk management and other governance arrangements are improved through the implementation of the framework. The update on the Local Code will be brought to the January 2019 Audit Committee.

6. Future Governance Arrangements

6.1. It is recommended that the review of the Local Code of Governance Arrangements, and scrutiny of the outcome of that review in the 2018/19 Annual Governance Statement, is carried out by the IJB Audit Committee in advance of being presented for IJB approval.

Implications of the Report

1. **Financial –** None
2. **HR & Organisational Development –** None
3. **Community Planning –** None
4. **Legal –** The Local Code and Sources of Assurance ensure that the Integration Joint Board is compliant with the Integrated Resource Advisory Group guidance in relation to audit provision and the Local Authority Accounts (Scotland) Regulations 2014.
5. **Property/Assets –** None
6. **Information Technology –** managing information and making information available may require ICT input.
7. **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 Council's website.
8. **Health & Safety –** None
9. **Procurement –** None

10. **Risk –** Without a Local Code and Sources of Assurance, there is a risk that the Integration Joint Board does not have an effective framework for the assessment of its governance arrangements.

11. **Privacy Impact** – None. The information to be made available via the Publication Scheme is information which would be disclosed in response to a request under the Freedom of Information (Scotland) Act 2002. This therefore would not include Personal Data as defined by the General Data Protection Regulations 2018 and Data Protection Act 2018.

List of Background Papers – None

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Any enquiries regarding this paper should be directed to Jean Still, Head of Administration (Jean.Still@ggc.scot.nhs.uk / 0141 618 7659)

A. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
Good Governance Code
Public Sector organisations are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
A1.1	Behaving with Integrity	Ensuring IJB members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation. Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	• Standards and Codes of conduct / updates by Standards Officer • Individual sign off with regard to compliance with code • Induction for IJB members and staff on standard of behaviour expected • Performance appraisals for staff • Decision making systems • Declarations of interests made and recorded at all Board and Committee meetings • Conduct at meetings • Development sessions to support decision making on specific issues • Anti-fraud policies are working effectively • Up-to-date register of interests • Up-to-date register of gifts and hospitality • Complaints policy and examples of responding to complaints about behaviour • Changes/improvements as a result of complaints received and acted upon
A2.1	Demonstrating strong commitment to ethical values	Seeking to establish, monitor and maintain the organisation's ethical standards and performance.	• Scrutiny of decision making • Championing ethical compliance at governing body level

		Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation. Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values.	• Provision of ethical awareness training • Appraisal processes take account of values and ethical behaviour • Staff appointments policy • Procurement policy
A3.1	Respecting the rule of law	Ensuring IJB members and officers demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations. Creating the conditions to ensure that the statutory officers and IJB members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements. Striving to optimise the use of the full powers available for the benefit of communities and other stakeholders. Dealing with breaches of legal and regulatory provisions effectively. Ensuring corruption and misuse of power are dealt with effectively.	• Statutory provisions and guidance is followed • Job description/specifications • Compliance with CIPFA's Statement on the Role of the Chief Financial Officer in Local Government (CIPFA, 2016) • Terms of reference • Committee support • Legal advice provided by officers • Monitoring provisions • Record of legal advice provided by officers • Statutory provisions

B. Ensuring openness and comprehensive stakeholder engagement

To ensure the HSCP is run for the public good, the organisation should ensure openness in its activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
B1.1	Openness	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to Openness Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. Ensuring that the impact and consequences of those decisions are clear.	• Annual report • Freedom of Information Act • Publication scheme online • Organisational values • IJB papers published in advance of meetings • Record of decision making and supporting materials • Meeting reports show details of advice given • Discussion among all IJB members and officers on the information needs of members to support decision making e.g. developing Performance Framework • Agreement on the information that will be provided and timescales • Calendar of dates for submitting, publishing and distributing timely reports is adhered to.
B2.1	Engaging comprehensively with stakeholders	Effectively engaging with stakeholders to ensure that the purpose, objectives and intended outcomes are clear so that outcomes are achieved successfully and sustainably. Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively based on: • Trust • a shared commitment to change	• Communication strategy • Database of stakeholders with whom the IJB engages • Partnership protocols • SPG meet regularly and interlinks with IJB

		• a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit.	
B3.1	Engaging stakeholders effectively	Establishing a clear policy on the type of issues that the organisation will meaningfully consult with to ensure that service (or other) provision is contributing towards the achievement of intended outcomes. Ensuring communication methods are effective and that members and officers are clear about their roles with regard to community engagement. Encouraging, collecting and evaluating the views and experiences of communities, service users and organisations of different backgrounds and implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account.	• Record of public consultations • Partnership framework • Communications strategy • Joint strategic needs assessment • Processes for dealing with competing demands within the community, for example a consultation.

C. Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long term nature and impact of many of the organisation's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the organisation's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
C1.1	Defining Outcomes	Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions. Specifying the intended impact on, or changes for, stakeholders and delivering defined outcomes on a sustainable basis within the resources that will be available. Identifying and managing risks to the achievement of outcomes. Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available.	• Vision used as a basis or corporate and service planning • Community engagement and involvement • Corporate and service plans • Regular reports on progress • Performance trends are established and reported upon • Risk management protocols • An agreed set of quality standard measures for each service element are included in service plans • Processes for dealing with competing demands within the community

C2.1	Sustainable economic, social and environmental benefits	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions when taking decisions about service provision. Taking a longer term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints.	Placing reliance on Partners Capital investment protocol to ensure these are structured to achieve appropriate life spans and adaptability for future use so that resources are spent on optimising social, economic and environmental wellbeing:
			   o Capital programme
			   o Capital investment strategy

		Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs. Ensuring fair access to services	Reliance on Partners Climate Change Planning • Discussion between members and officers on the information needs of members to support decision making • Record of decision making • Protocols for consultation • Protocols ensure fair access and statutory guidance is followed

D. Determining the interventions necessary to optimise the achievement of the intended outcomes

The organisation will achieve its intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that local government has to make to ensure intended outcomes are achieved They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
D1.1	Determining interventions	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options.	• Discussion between members and officers on the information needs of members to support decision making • Decision making protocols • Option appraisals • Agreement of information that will be provided and timescales
D1.2	Determining interventions	Considering feedback from the public and service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts.	• Consultations • Strategic Plan • Financial Strategy linked to Strategic Plan
D2.1	Planning interventions	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets.	• Calendar of dates for developing and submitting plans and reports that are adhered to
D2.2	Planning interventions	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered.	• Communication strategy

D2.3	Planning interventions	Considering and monitoring risks facing each partner when working collaboratively including shared risks.	• Risk Management protocol
D2.4	Planning interventions	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured.	• KPIs have been established and approved for each service element and included in the service plan and are reported upon regularly
D2.5	Planning interventions	Ensuring capacity exists to generate the information required to review service quality regularly.	• Reports include detailed performance results and highlight areas where corrective action is necessary
D3.1	Optimising achievement of intended outcomes	Ensuring the Medium Term Financial plan integrates and balances service priorities, affordability and other resource constraints and sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage.	• Feedback surveys and exit/ decommissioning strategies • Changes as a result • Medium Term Financial plan

E. Developing the entity's capacity, including the capability of its leadership and the individuals within it

The organisation needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A local government organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
E1.1	Developing the entity's capacity	Reviewing services, performance and use of assets on a regular basis to ensure their continuing effectiveness.	• Regular reviews of activities, outputs and planned outcomes
E1.2	Developing the entity's capacity	Recognising the benefits of partnership and collaborative working where added value can be achieved.	• Effective operation of partnerships which deliver agreed outcomes
E1.3	Developing the entity's capacity	Developing and maintain an effective workforce plan.	
E2.1	Developing the capability of the entity's leadership and other individuals	Developing protocols to ensure that IJB members and officers interact with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained and ensuring the IJB Chair and the Chief Officer have clearly defined and distinctive leadership roles within a structure, whereby the Chief Officer leads the organisation in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and a balance for each other's authority.	• Job descriptions • Regular review of communication arrangements • Clear statement of respective roles and responsibilities of the Chief Officer and IJB Chair and how they will be put into practice • Access to courses/ information briefings on new legislation • Induction programme • Personal development plans

E2.2	Developing the capability of the entity's leadership and other individuals	Ensuring that there are structures in place to encourage public participation.	• Stakeholder forums • Strategic partnership frameworks
E2.3	Developing the capability of the entity's leadership and other individuals	Taking steps to consider the leadership's own effectiveness and ensuring leaders are open to constructive feedback and peer review and inspections.	• Reviewing individual member performance on a regular basis taking account of their attendance and considering any training for development needs

F. Managing risks and performance through robust internal control and strong public financial management

The organisation needs to ensure that its and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities.

A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
F1.1	Managing Risk	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision-making. Implementing robust and integrated risk management arrangements and ensuring that they are working effectively. Ensuring that responsibilities for managing individual risks are clearly allocated.	• Risk management strategy/policy formally approved, adopted, reviewed and updated on a regular basis.
F2.1	Managing Performance	Monitoring service delivery effectively.	• Performance map showing all key activities have performance measures • Benchmarking information, where appropriate • Calendar of dates for submitting, publishing and distributing timely reports
F2.2	Managing Performance	Making decisions based on relevant, clear objective analysis and advice pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook.	• Discussion between members and officers on the information needs of members to support decision making

			• Publication of agendas and minutes of meetings • Agreement on the information that will be needed and timescales
F3.1	Robust internal control	Aligning the risk management strategy and policies on internal control with achieving objectives. Ensuring effective counter fraud and anti-corruption arrangements are in place. Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.	• Risk management strategy • Audit plan • Audit reports • Compliance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) • Annual governance statement • Effective internal audit service is resourced and maintained
F3.2	Robust internal control	Ensuring an Audit Committee or equivalent group or function which is independent of the executive and accountable to the governing body: • provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment • that its recommendations are listened and acted upon.	• Audit Committee complies with best practice – see Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2013) • Terms of reference • Membership Training
F4.1	Managing data	Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data.	• Data management framework and procedures • Data protection officers in place via NHS and Local Authority • Data protection policies and procedures • Data sharing agreement • Data sharing register • Data processing agreements

F4.2	Managing data	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring.	• Data quality procedures and reports • Data validation procedures
F5.1	Strong public financial management	Ensuring well developed financial management is integrated at all levels of planning and control, including management of financial risks and controls and that it supports both long-term achievement of outcomes and short-term financial and operational performance.	• Budget monitoring reports • Financial management supports the delivery of services and transformational change as well as securing good stewardship

G. Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Ref	Sub Principles	Behaviours and actions that demonstrate good governance in practice	Examples of systems, processes, documentation and other evidence demonstrating compliance
G1.1	Implementing good practices in transparency	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate. Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand.	• Standard IJB report format • Published IJB agendas, reports and minutes in clear standard formats • Website • Annual report (online and paper copies)
G2.1	Implementing good practices in reporting	Reporting at least annually on Performance. Ensuring members and officers own the results.	• Performance reported at each IJB meeting • Formal annual report • Annual financial statements • Appropriate approvals • Annual governance statement
G2.2	Implementing good practices in reporting	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations.	• Format follows best practice
G3.1	Assurance and effective accountability	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon and that	• Compliance with CIPFA's Statement on the Role of the Head of Internal Audit (2010)

		recommendations for corrective action made by audit are acted upon. Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations.	• Compliance with Public Sector Internal Audit Standards • Audit recommendations have informed positive improvement
G3.2	Assurance and effective accountability	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement.	• Annual Governance statement
G3.3	Assurance and effective accountability	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met.	• Integration Scheme

To:	**Renfrewshire Health and Social Care Integration Joint Board Audit Committee**
On:	**25 January 2019**

Report by: **Chief Internal Auditor**

Heading: **Training for Audit Committee Members**

1. Summary

1.1 In line with national guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of Audit Committee Principles in Scottish Local Authorities, it is good practice to provide training on audit and risk related matters to members of the Audit Committee.

1.2 An amended programme of training briefings was approved at the Audit Committee on 29 June 2018. Appendix 1 provides details of the revised dates.

1.3 Appendix 2 provides an outline of the briefing to be delivered on "The Role of Internal Audit" which is the final briefing on the current briefing programme.

2. Recommendations

2.1 That the IJB Audit Committee note the content of the briefing on the Role of Internal Audit.

2.2 That the members of the IJB Audit Committee consider future topics for inclusion on the briefing programme for 2019/2020.

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** – Training for members on audit and risk related matters is good practice.

11. **Privacy Impact** - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Date	Topic
29 June 2018	Overview of Audit Scotland
14 Sept 2018	Risk Management
25 Jan 2019	The Role of Internal Audit