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

On: 15 March 2024

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Reports

1. Summary

- 1.1 A risk based Internal Audit Plan for 2023/24 was approved by the IJB Audit Committee on 24 March 2023. In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board.
 - 1.2 Appendix 1 provides details of the completed audit engagement for performance management with the overall assurance rating and the number of recommendations in each risk category. The committee summary is also attached at Appendix 2.
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2. Recommendations

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

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

7. Equality & Human Rights - none

8. Health & Safety - none.

9. Procurement - none.

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

11. Privacy Impact - none.

List of Background Papers – none.

Author: Andrea McMahon, Chief Internal Auditor

Appendix 1

Integration Joint Board Audit, Risk and Scrutiny Committee

Internal Audit Service

Summary of Final Audit Reports Issued

| Engagement | Assurance Rating | Recommendation Ratings | | | |
|------------------------|------------------|------------------------|-----------|---------------|---------------------|
| | | Critical | Important | Good Practice | Service Improvement |
| Performance Management | Substantial | 0 | 0 | 0 | 0 |

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

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

Appendix 2

Internal Audit Report INTEGRATION JOINT BOARD

IJB – Performance Management (B0017/2024/002)

Date: January 2024

COMMITTEE SUMMARY

| Audit Objectives |
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| <p>The objectives of the review were to ensure that:</p> <ul style="list-style-type: none">• Roles and responsibilities for performance management are clear and understood.• A performance management strategy / framework is in place and details the key performance indicators.• Key performance indicators set are SMART and are aligned to organisational objectives.• Performance is reviewed regularly by management and the Board.• Arrangements are in place to ensure that where targets are not being achieved there are mechanisms to review and improve performance. |

| Audit Scope |
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| <ol style="list-style-type: none">1. Checked that an adequate system was in place to record the required performance information for each indicator selected and evaluated for adequacy.2. For a sample of underperforming indicators, ascertained the review process, what actions were being taken to address these and if the actions taken were sufficient,3. Checked that there was adequate management oversight for the selected performance indicators. |

| Key Audit Assurances |
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| <ol style="list-style-type: none">1. Roles and responsibilities for performance management within the Planning and Performance team are clear and understood.2. A performance management strategy / framework is in place through strategic plans and performance reports that detail the key performance indicators.3. Key performance indicators tested from the Annual Performance Report were SMART and were aligned to organisational objectives in the strategic plan.4. Performance scorecards are reviewed annually by management to ensure the indicators are meaningful with realistic and achievable targets and are reported to Board. |

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| 5. For underperforming indicators tested, arrangements were in place to ensure that where targets were not being achieved, there were mechanisms to review and improve performance. |
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| Key Risks |
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| <ul style="list-style-type: none">• No key risks were identified as a result of this audit. |
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| Overall Audit Opinion |
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| The audit identified that satisfactory arrangements are in place for performance management within the Renfrewshire Health and Social Care Partnership. The systems in place for monitoring and reviewing key performance indicators are well controlled. |
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| As a result, there were no audit findings identified during this review and the auditor has made a provision of substantial assurance for the areas tested. |
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| Management Commentary |
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| N/A as no key risks identified. |
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