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

**On:** 12 March 2021

**Report by:** Chief Internal Auditor

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

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## **1. Summary**

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

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

- 3.1 The following Internal Audit reports have been issued to the Renfrewshire Council, which are relevant to the Integration Joint Board from 1 June 2020 to 31 December 2020

Audit Engagement	Assurance Level (note 1)	Number and Priority of Recommendations (note 2)			
		Critical	Important	Good Practice	Service Improvement
Payroll	Reasonable	0	2	3	0
Disclosure Checks	Reasonable	0	2	5	0

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

*Substantial Assurance – The control environment is satisfactory*

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

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

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

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

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

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

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

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

### 3.1.1 Payroll

The objectives of the review were to ensure that, temporary changes to employee hours are actioned and recorded accurately and only for the period required, responsibility payments are actioned on receipt of properly authorised documentation and only paid for qualifying periods, employees moving posts internally are actioned timeously, with hierarchies being updated correctly and secondments and temporary upgrades are recorded accurately and only for the period required.

The audit identified that temporary changes to employee hours and temporary upgrades are generally actioned correctly. However, some employees with temporary changes of hours were not paid timeously and there was a lack of evidence of signed contracts for some secondments. Recommendations were made, which when implemented, will improve the controls in place for payroll.

Communications were sent to all line managers, along with the new Salary Adjustment Policy, reminding them of their responsibilities to submit any payroll changes timeously. In addition, it has been reiterated to all Services that early engagement should be made with HR prior to any secondment being agreed.

### 3.1.2 Disclosure Checks

The objective of the audit were to ensure that, policy and procedures were in place which comply with the requirements of the PVG scheme, arrangements were in place to undertake the required PVG checks on new employees (and volunteers) undertaking regulated work and processes were in place to ensure that employees (and volunteers) who required PVG checks have been checked.

It was identified that arrangements were in place to undertake required PVG checks for employees, including those who transferred to regulated work. However, we identified that there was no evidence to show that records for keeping track of disclosure checks requested for employees and volunteers have been reviewed at regular intervals and that all employees disclosure checks undertaken have been recorded on Business World. Recommendations were made to make the controls over disclosure checking more robust.

Management advised that there was a period of time where the relevant staff could not access Business World to record the disclosure checks information. This has now been

rectified and the required details have been retrospectively input into Business World. Employee Service management are also in the process of amending their procedures in order that a follow up check is undertaken to ensure confirmation is received that a disclosure check has been undertaken by Disclosure Scotland.

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

4.1 The following Internal Audit reports have been issued to the NHS Greater Glasgow and Clyde Audit and Risk Committee from 1 April 2020 to 31 December 2020, which are relevant to the Integration Joint Board. A summary has been provided for those reports, with recommendations graded from limited risk exposure to very high risk exposure and improvements graded from effective to major improvement required. The internal audit service is provided by Azets.

Audit Review	Audit Rating (note 1)	Risk Exposure and Number of Recommendations (note 2)			
		Very High	High	Moderate	Limited
Digital Strategy	Minor Improvements Required	0	0	7	0

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

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

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

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

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

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

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

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

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

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

##### 4.1.1 Digital Strategy

In early 2018, the national Digital Health & Social Care Strategy was published. This sets out the ambition to deliver health and social care services in an increasingly integrated manner. A fundamental element of this is to enable greater digital service provision as part of the patient journey. NHSGGC produced its own response to the Digital Health & Social Care Strategy in 2018 which is aligned to the Board's corporate strategy and delivery plan. An audit of the Board's digital health and social care strategy was undertaken in mid-2018. At that stage, the organisation had recently approved the strategy. That audit did not identify any significant issues although it did identify that there was a need to develop a delivery plan and a high-level financial plan to support the implementation of the strategy. This review sought assurance that the Board has effective processes for the implementation of the digital health and social care strategy as well as for its ongoing update.

The review found that NHS Greater Glasgow and Clyde has adequate processes in place for the implementation of the digital strategy. However, the audit noted a number of instances where the design of these processes should be enhanced to improve the oversight that the eHealth Programme and Strategy Boards have of individual programmes. In particular, the Delivery Plan should be updated to include upcoming major milestones within individual programmes and set out the current status of progress towards achieving these. Reporting of programme progress by Programme Managers

could also be enhanced to ensure consistency of reporting of risks, issues, dependencies, and benefits.

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

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