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

On: 18 June 2021

Report by: Chief Internal Auditor

Heading: Summary of Internal Audit Reports

1. Summary

- 1.1 A risk based Internal Audit Plan for 2020/21 was approved by the IJB Audit Committee on 31 January 2020. In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. All planned reviews have been completed.
- 1.2 Appendix 1 provides details of audit engagements completed with the overall assurance rating and the number of recommendations in each risk category. The committee summary is also attached.
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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 (note 1)	Recommendation Ratings			
		Critical	Important	Good Practice	Service Improvement
Governance Arrangements	Substantial	0	0	0	0
Sustainability Payments	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	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report

Integration Joint Board

Sustainability Payments (A0114/2021/001)

Date: March 2021

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. Processes have been established to make sustainability payments in line with COSLA guidance to care providers;
2. Care suppliers have completed the relevant proformas providing the required information and that these have been signed by relevant personnel;
3. Payments made to providers reconcile to the assessed payment due;
4. Payments to suppliers for additional costs are in line with COSLA guidance and where appropriate are supported by the appropriate backup from suppliers;
5. Costs associated with sustainability payments are recorded on the mobilisation tracker submitted to the Scottish Government on a regular basis.

Audit Scope

1. Through discussions with appropriate staff, ascertained the systems in place for paying sustainability payments to care providers.
2. Prepared and carried out a programme of tests covering the areas above.

Key Audit Assurances

1. Processes are in place to ensure that sustainability payments to care providers are in line with COSLA guidance.
2. For payments tested, proformas providing the required information were signed by appropriate care provider personnel.
3. Payments tested reconciled to the assessed payment due.
4. The sustainability and underoccupancy payments to providers tested were in line with COSLA guidance and supported by the appropriate backup from providers.
5. The mobilisation tracker containing information on costs associated with sustainability payments is submitted to the Scottish Government on a regular basis as required.

Key Risks

No key risks were identified as a result of this audit.

Overall Audit Opinion

The audit identified that satisfactory arrangements are in place in relation to sustainability payments made to care providers by the Renfrewshire Health & Social Care Partnership. As a result, there were no audit findings identified during this review.

Internal Audit Report

Integration Joint Board

Corporate Governance Code (B0017/2021/001)

Date: April 2021

COMMITTEE SUMMARY

Audit Objectives

The IJB have developed local governance arrangements that are designed to ensure compliance with, 'Delivering Good Governance in Local Government: Framework,' published by CIPFA. The objective of this audit was to review independently and report annually to the IJB Audit, Risk and Scrutiny Committee:-

1. To provide assurance on the adequacy and effectiveness of the Local Code of Corporate Governance and the extent of compliance with it.
2. To support the Chief Internal Auditor's annual opinion included in the Internal Audit Annual Report and the Governance Statement included in the Annual Accounts.

Audit Scope

1. Obtained an up to date copy of the IJB's Local Code of Corporate Governance and selected a sample of elements for compliance testing.
2. Obtained the appropriate evidence to confirm compliance with the Code.

Key Audit Assurances

1. The Local Code and Sources of Assurance for Governance Arrangements was updated and submitted to the IJB Audit, Risk and Scrutiny Committee in June 2020 and to the Integration Joint Board on July 2020.
2. Based on our sample check of the evidence used to demonstrate compliance, we would confirm that the IJB complies with the requirements of the Local Code of Corporate Governance.

Key Risks

No key risks were identified as a result of this audit.

Overall Audit Opinion

Internal Audit has reviewed the adequacy and effectiveness of the revised Code which was presented to the IJB Audit, Risk and Scrutiny Committee on 19 June 2020. Based on our sample check of the evidence used to demonstrate compliance, we would confirm that the IJB complies with the requirements of the Local Code of Corporate Governance. In addition, it is evident that the Local Code has been subject to regular review and updating in line with developments in best practice.