East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Wednesday 12th June 2019, 2pm
Meeting room S1, Kirkintilloch Health & Social Care Centre, Saramago Street, Kirkintilloch, G66 1XQ

AGENDA

No.	Item	Lead	Document
1.	Welcome and Introductions	S Murray	
2.	Minutes of Last Meeting – 1st March 2019	S Murray	
3.	EDC Internal Audit Progress Update 2018/19	G McConnachie	
4.	NHSGGC Internal Audit Activity Report for IJBs Mar 19	G McConnachie	
5.	Annual Report and Accounts 2018/19	J Campbell	To Follow
6.	EDC – HSCP How Good is our Service (HGIOS)	D Pearce	
11.	HSCP Transformation Plan 2018/19 – Update	J Campbell	
12.	Future Agenda Items	All	
13.	A.O.C.B	S Murray	
14.	Date of next meeting – 5th September 2019	S Murray	

East Dunbartonshire Health & Social Care Partnership

Chief Officer
Mrs Susan Manion

Minutes of
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
held at 1.30pm on Friday 1st March 2019
in S1, Kirkintilloch Health & Care Centre

Present:	**Susan Murray (Chair)**	**(SM)**	**Alan Moir**	**(AM)**
	Jacqueline Forbes	**(JF)**	**Jean Campbell**	**(JC)**
	Derrick Pearce	**(DP)**	**Peter Lindsay**	**(PL)**
	Ian Ritchie	**(IR)**	**Kenneth McFall**	**(KMc)**
	Gillian McConnachie	**(GM)**		
In attendance:	**Kirsty Gilliland (Minutes)**	**(KG)**		
	Linda Ferrigno (Shadow Minutes)	**(LF)**		

No.	Topic	Action by
1.	**Welcome and Apologies**	
	Susan Murray welcomed those present. Susan Manion, Mags McGuire and Sheila Meechan's apologies were noted.	
2.	**Minutes of previous meeting – 19th December 2018**	
	PL advised that he was not in attendance at the above meeting. The minute of the meeting held on 19th December 2018 was approved as an accurate record.	
3.	**EDC Internal Audit Plan 2019/20**	
	GM gave an update on the plan and advised that this was approved at the Council's Audit Committee on Tuesday 26th February 2019. IR referred to the use of directions to the NHS Board in Appendix 1 and asked where these directions go to. SM clarified that the agreed plan becomes a direction and provides an audit trail. JF indicated that it is not clear where the directions go specifically but it would be useful to have confirmation that the sums of money allocated and directions tie up. DP highlighted that the Officers would also feed back to the HSCP Board on what was or was not delivered as a result of directions being given and funding being allocated. The Committee noted the report.	
4.	**EDC Interim Follow Up Report 2018/19**	

	GM provided a summary of outstanding audit issues, focusing on 14 overdue high risk areas which include: Homecare review, Business Continuity, Direct Payments & Self Directed Support, Social Work Contract Monitoring, Carefirst Payments and Cash Collection at Hubs. JF referred to 1.6 in the report which highlights that these figures should be nil and asked for suggestions of how these could be tackled. GM advised that they are working closely with management to look at ways of closing off outstanding risks and accepting residual risk. She informed the committee that the format of the plan had changed which will help and there are plans to introduce a new process with follow up reminders on a quarterly basis. DP reassured the Committee that in respect of homecare the service will accept the residual risk following the outcome of the review when controls will be put in place ruling out all but the residual risk. JF highlighted that it was reassuring that progress had been made. The Committee noted the report.	
5.	**EDC Internal Audit Progress Update 2018/19**	
	GM gave an overview of progress against the agreed 2018/19 audit and risk plan covering the four months to the end of December 2018. She asked the Committee to note the updated Internal Audit Charter and the Consultancy Notes issued, which include: Brexit – Financial Risks. The Council has set up a working group and risk register in response to this. JF queried about the resource risks. GM advised that this was not within the scope of the review, however, the Council have identified that there are a relatively small number of EU Nationals employed in EDC. JC advised that the HSCP Planning and Commissioning Team are also linking in with providers when factoring in any risk. The Committee noted the update.	
6.	**Audit Scotland – Audit Plan 2019/20**	
	PL gave an overview of the Annual Audit Plan for 2018/19 and highlighted areas of relevance to the Committee. IR noted that the plan was standard across the HSCP's and queried how often Audit Scotland have identified problems. PL advised that no significant issues have been identified. There have been technical accounting issues and mainly changes to format. SM referred to page 5 where the projected year end reserves balance is in breach of the IJB's reserve policy. The word 'breach' seems quite strong as we won't build reserves. The majority of these are earmarked for ongoing projects or for projects which are running late. The Committee noted the report.	
7.	**Progress Update – Audit Scotland 2017/18 East Dunbartonshire IJB Annual Audit Action Plan**	

	JC updated the Committee on the delivery of the action plan developed in response to the Audit Scotland Annual Audit report for 2017/18. The report sets out a number of areas for improvement across the HSCP financial landscape. The work is ongoing and quality assurances will be developed as part of the annual accounts next year. JC highlighted that work is underway to develop a recharge for NHS GG&C services used by neighbouring partnerships. In East Dunbartonshire HSCP we deliver services in the Northern Corridor on behalf of North Lanrkshire, for example which falls into this category. IR queried whether there had been discussion with the Health Board around the budget aligned. JC advised that work is ongoing to look at how we align performance reports against financial performance. The papers are available on the website. The Health Records Management plan is due to be submitted by April 2019. The Committee noted the update.	
8.	**ED HSCP Foster and Kinship Care**	
	JC / DP gave an overview of the report submitted by Claire Carthy which provides information about foster and kinship care within East Dunbartonshire. This was on the back of the discussion at the last Committee. SM highlighted that it was an interesting paper and this was well received. JF queried if the fees and allowances were for both Foster Care and Kinship. DP confirmed this was correct. AM queried why there was an implication for East Dunbartonshire Council and none for the Health Board. DP advised that technically there is an implication for the Health Board as they have a responsibility as a Corporate Parent of East Dunbartonshire's children and young people. The Committee noted the report.	
9.	**Commissioned Spend Performance 2018/19**	

	JC gave an overview of the paper that had been submitted to the Committee to provide an update on commissioned spending across the HSCP over the last five years with an increasing reliance on the third and independent sectors to deliver services across the HSCP. Some of the key areas include; Residential Placements; Daycare; Homecare and Fostercare. JF highlighted that the spend exceeds the budget within Disclosure and asked if this could be looked into too. DP advised that the pressures in Daycare relate to Learning Disabilities as there is an increase in the number of children transitioning from children's to adult learning disability services. The Committee noted the report.	
10.	**HSCP Corporate Risk Register**	
	JC provided an update to the Committee of the corporate risks and how they are managed. The focus is on the high and medium risks. There are currently 11 risks included within the HSCP Corporate risk register, 8 high risk and 3 medium risks. The Senior Management Team reviews the register twice a year. IR queried whether the risks around staffing where related to Brexit. DP clarified that these are related to the Care at Home sector and specific professional roles such as SPQ District Nurses and Mental Health Officers, not in relation to Brexit. SM highlighted the risk related to the failure to manage H&S needs for staff. DP clarified that this was due to a high number of lone workers and community staff delivering care in people's own homes. The Committee noted the report.	
11.	**HSCP Transformational Plan 2018/19 – Update**	
	JC provided an update on the delivery of the Annual Business Development Plan for the HSCP for 2018/19. This is very positive as there are a total of 40 priorities and within the plan 21 are on track or have been delivered, 17 of these have work underway with some risk or delay to delivery and 1 has a more significant risk or delays to delivery. The red risk is the Implementation of the new model of childhood immunisations programme, however, work is currently ongoing and options for accommodation is being explored. IR congratulated the HSCP on their good work. JF highlighted that the plan was transparent which was positive SM queried whether changes would be sustainable in relation to the funding earmarked from the Scottish Government. The Committee noted the update.	
12.	**Future Agenda Items**	
	No future agenda items tabled	

13.	**A.O.C.B.**	
	IR asked if dates for future meetings could be arranged and agreed in advance to ensure availability. JC will take this forward. DP asked the Committee what they expect to see from the item respected on delayed discharge implications. IR would like an understanding of the step down beds, whether there will be a good effect or bad effect and if there will be enough Homecare supply.	
14.	**Date of Next Meeting**	
	June 2019 – date to be confirmed	

East Dunbartonshire Health & Social Care Partnership

Chief Officer: Mrs Susan Manion

Agenda Item Number: 3

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**5 June 2019**
Subject Title	**Internal Audit Progress Update 2018/19**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, Chief Internal Auditor, 0300 123 4510**

Purpose of Report	The purpose of this Report is to advise the Committee of the progress against the agreed 2018/19 Audit & Risk Plan (the Plan). This is the fourth performance monitoring report of 2018/19, covering the two months to the end of February 2019. The report also includes consideration of the outputs finalised during the period. The information contained in this report is presented in the first instance to the council's Audit & Risk Management Committee (A&RMC), where it receives scrutiny. Once noted by the A&RMC, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

Recommendations	The Audit Committee is asked to: a) Note the Update on Internal Audit Progress.

Relevance to HSCP Board Strategic Plan	None directly.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil
Economic Impact:	Nil

Sustainability:	Nil

Risk Implications:	Risks are highlighted to management in Action Plans appended to audit reports.

Implications for East Dunbartonshire Council:	Nil

Implications for NHS Greater Glasgow & Clyde:	Nil

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 In the months of January to February 2019, the Internal Audit Team have finalised and reported on the four areas as shown in Table 1.

1.2 Progress is being made towards the 2018/19 plan, with 31 outputs completed (see *Appendix 1*). This represents 89% completion of the 35 outputs planned for the year. In delivering these outputs, 85% of the resources have now been allocated in the Plan as at 92% through the year. An additional seven outputs are in progress, with several of these nearing completion.

1.3 No material issues have been identified which would impact on the ability of the team to deliver the plan or to provide an opinion at the year end at this stage.

Table 1 – Analysis of Audit and Risk Outputs in January and February 2019

	Audit Area and Title	Issues Noted	High Risk	Medium Risk	Low Risk
System					
28	Voids	**5**	1	3	1
Regularity					
29	Substantive Testing Carefirst	**11**	1	9	1
30	Education Controlled Self Assessment	**4**	-	2	2
31	EDLCT – audit of grant giving bodies	**5**	-	4	1

1.4 In relation to the period since the last monitoring report, of note for Members is the

following:

Regularity Audits Completed in the Reporting Period

1.5 **Substantive Testing Carefirst** – The Internal Audit plan included provision for testing a sample of 30 social work payments. As a result of this work, Auditors have noted several areas where controls could be enhanced, including the documentation of procedures, which should clarify the respective responsibilities of the teams involved, and the retention of evidence for non-standard rates paid to service providers. One High risk issue was raised in relation to the clarity of responsibilities (*Appendix 2*). Management has accepted this issue and will seek to resolve it through the ongoing service review and transformation programme, with a target date of Sep-19.

1.6 A total of nine Medium risk and one Low risk issues were also raised, including the following issues identified from the sample of 30 payments:

- Rates being omitted from the CC4 form (and so lack of authorisation of spend) for five CC4s. CC4 forms are Social Work Access to Resources forms, which should state the care required and the associated cost. However, with the exception of the anomalies listed below, auditors were able to agree the rates paid to contract rates.
- Lack of documentation relating to the award and the process for Eternal Quality Award Uplifts, which can provide care providers with an extra c.£3 per week.
- Late notification of changes from care providers (one six month delay and one eight week delay noted).
- One instance of late implementation of a change by the Council (a delay of around two months between the Council receiving notification of a change to the care plan and the date that the provider was invoiced for the overpayment made). Payment has since been received from the provider and so there was no financial loss suffered on this occasion.
- The lack of an authorised signatories list being held by Shared Services for approval to authorise Access to Resources (CC4) forms.
- The lack of evidence being retained for rates paid for two payments. These are believed to be ‘Spot Purchases’, which are outwith the Framework agreements that the Council has in place.

1.7 The issues raised have been accepted, and an action plan agreed, with the exception of a point raised by Auditors in relation to care providers being asked to sign and return remittance reports. A Self Billing system is operated by the Council, whereby care providers are paid based on council records of care provided. Care providers are asked to sign and return remittances, which are sent to the providers at the time of the payment. From a sample of 30, two of these were signed and returned. Auditors queried whether it would be beneficial to require care providers to return remittance reports with any queries, prior to making payment. Management have rejected this recommendation, stating that the remittances are sometimes followed up by emails from suppliers if there are queries and that there are no plans to change the self billing process.

East Dunbartonshire Health & Social Care Partnership

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Appendix 1 – Summary of Audit Time and Outputs Year to 28th February 2019

Appendix & Audit Area	Audit Plan Monitoring						
	Year To Date Days			Outputs			
	Annual Plan Days Allocated	Actual Days at 28 Feb 19	Days Remaining / (Overspent)	Planned Annual Outputs	Actual Total Year To Date	Actual Work in Progress	Percentage Completion
1 - System	265	245	20	9	**6**	3	67%
2 - Regularity	248	224	24	15	**12**	3	80%
3 - Irregularity	40	7	33	1	**2**	-	200%
4 - Performance	20	19	1	2	**1**	1	50%
5 - Consultancy	162	152	10	7	**10**	-	143%
6 - ICT	30	13	17	1	**-**	1	0%
7 - Development	220	181	39	-	**-**	-	N/A
- Training, Management, Admin	188	150	38				
- Quality Review	10	10	0				
- Performance Monitoring	22	21	1				
Direct Audit Time	**985**	**842**	**85%**	**35**	**31**	**8**	**89%**

Appendix 2 – Extract of High Risk Issue from the Carefirst Substantive Testing

Issue and Risk	Recommendations	Management Response & Allocated Officer	Target Date
Responsibilities Throughout the audit finalisation process, Auditors found it difficult to determine owners for several of the actions. This was particularly with regard to services provided outwith East Dunbartonshire and Spot Purchases (outwith the Framework agreements that the Council has in place). **Risk** **HIGH** *Without clear lines of responsibility between the teams involved in social care payments the Council may be exposed to financial risk and lack of budgetary control.*	Responsibilities between the Shared Services, Planning & Service Development and Social Work Teams should be clearly defined.	**Accepted** Service review to progress on planning & commissioning function which will agree elements pertaining to finance and where they will be delivered. **Responsible Officer:** Chief Finance Officer, HSCP	**Sep-19**

East Dunbartonshire Health & Social Care Partnership

Chief Officer: Mrs Susan Manion

Agenda Item Number: 4

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**5th June 2019**
Subject Title	**NHSGGC Internal Audit Activity Report for IJBs Mar 19**
Report By	**Jean Campbell, Chief Financial Officer**
Contact Officer	**Gillian McConnachie, 0300 123 4510**

Purpose of Report	This report updates members on the NHSGCC report on audit work conducted by Scott-Moncrieff on the NHSGGC.

Recommendations	The Audit Committee is asked to: a) Note the contents of the NHSGGC Internal Audit Report.

Relevance to HSCP Board Strategic Plan	Management and members may wish to consider whether any risks identified by Scott-Moncrieff could pose a risk to the ability of the H&SCP to achieve its Outcomes.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil
Economic Impact:	Nil
Sustainability:	Nil
Risk Implications:	NHS internal audit findings potentially pose cross-over risks to the H&SCP.
Implications for East Dunbartonshire Council:	Nil.
Implications for NHS Greater Glasgow & Clyde:	NHS Management to continue to track and report progress against outstanding audit findings.

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 Scott-Moncrieff have completed audits of nine audit areas. One of these in the area of Payroll was classified as Immediate, major improvement required. The area of Sickness Absence was classified as Substantial Improvement Required. Six other areas were classified as Minor improvement required or as Effective as follows: Financial Systems Health Check, Financial Planning – Financial Improvement Programme, Other Leave, Digital Strategy, Governance Statement Readiness and Property Transaction Monitoring. The area of Strategic Planning Alignment was not classified. Key issues for the NHSGGC to consider in this area include: developing mechanisms for communicating pertinent information throughout the health board; deciding on the level and nature of involvement of oversight groups including the NHSGGC board; developing monitoring and reporting mechanisms to identify and mitigate deviations from plan; and filling the vacant Head of Transformational Strategy post by an appropriately skilled individual.

1.2 A summary of internal audit activity has been provided by the NHSGCC and is attached at **Appendix 1.**

Appendix 1

NHS Greater Glasgow and Clyde
Internal Audit Activity Report for Integration Joint Boards – March 2019

1. Background

Integration Joint Boards direct both NHS Greater Glasgow and Clyde and the local authority to deliver services that enable the Integration Joint Board to deliver on its strategic plan.

Both NHS Greater Glasgow and Clyde and the local authority have internal audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.

Members of the Integration Joint Board have an interest in the outcomes of audits at both NHS Greater Glasgow and Clyde and the local authority that have an impact upon the Integration Joint Board's ability to deliver the strategic plan.

This report provides a summary for the Integration Joint Board of the internal audit activity within NHSGGC which has an impact upon the delivery of the strategic plan.

2. Summary of internal audit reviews

The table below sets out the reports completed in the year to-date. There has been one Grade 4 recommendations raised (very high risk exposure) and one control objectives assessed as red. Full definitions for the colour coding and the grading structure are set out below.

Review	Audit rating	No of issues per grading			
		4	3	2	1
A.1 Strategic Planning Alignment	N/A	-	-	-	-
B.1 Financial Systems Health Check	Minor improvement required	-	-	9	1
B.2 Financial Planning – Financial Improvement Programme	Minor improvement required	-	-	3	2
B.3 Payroll	Immediate, major improvement required	1	1	3	2
D.1 Sickness Absence	Substantial Improvement Required	-	5	1	1
D.5 Other Leave	Minor improvement required	-	-	3	-
E.2 Digital Strategy	Minor improvement required	-	-	2	-
F.1 Governance statement readiness	Effective	-	-	-	1
F.3 Property transaction monitoring	Minor improvement required	-	-	2	-

Definitions

The ratings below describe Scott-Moncrieff's 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.

Scott-Moncrieff use the following definitions to describe the effectiveness of controls in the area under review.

Assessment	Definition
RED	Critical: fundamental absence or failure of key controls
AMBER	High: control objective not achieved - controls are inadequate or ineffective
YELLOW	Moderate: Control objective achieved - no major weaknesses but scope for improvement
GREEN	Low: Control objective achieved - controls are adequate, effective and efficient

Recommendations are graded as follows:

Ranking	Definition
4	Very high risk exposure - major concerns requiring immediate senior management attention.
3	High risk exposure - absence / failure of key controls.
2	Moderate risk exposure - controls not working effectively and efficiently.
1	Limited risk exposure - controls are working effectively, but could be strengthened.

3. Planned audit work for rest of the year

Ref and Name of report	Days	Status	Quarter	Planned Audit committee
A.5 Capacity planning	25	Planned	Q4	Jun 19
A.7 Performance reporting	23	Draft Report	Q3	Jun 19
C.1 HSMR	40	Fieldwork	Q4	Jun 19
C.4 Review of patient results	25	Fieldwork	Q3	Jun 19
D.6 Nurse rostering	30	Fieldwork	Q4	Jun 19
E.1 GDPR compliance	25	Planning	Q3	Jun 19
E.4 Information sharing	25	Fieldwork	Q4	Jun 19
F.2 Waiting times audits	7	Planning	Q4	Jun 19
F.4 Follow up – Q4	8	Planned	Q1	Jun 19

East Dunbartonshire Health & Social Care Partnership

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Agenda Item Number: 6

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE OARTNERSHIP PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12th June 2019**
Subject Title	**EDC - HSCP How Good is our Service (HGIOS) 2018/19**
Report By	**Derrick Pearce, Head of Community Health & Care Services**
Contact Officer	**Derrick Pearce, Head of Community Health & Care Services (Tel: 232 8233)**

Purpose of Report	To update the Committee on the 'How Good is our Service' (HGIOS) report presented to the Council on the performance of Social Work services within the partnership.

Recommendations	The Performance, Audit & Risk Committee is asked to: a) Note the HGIOS report for social work service delivered within the partnership.

Relevance to HSCP Board Strategic Plan	The Strategic Plan sets out the priorities and ambitions to be delivered over the next three years to further improve the opportunities for people to live a long and healthy life. The performance and key achievements of social work services are a key factor in delivering our strategic priorities.

Implications for Health & Social Care Partnership

Human Resources	None

Equalities:	None

Financial:	The report sets out the last reported position of the partnership, being period 10. There is expected to be a movement in this position at the year- end which will be detailed in the annual report and accounts presented to the committee.

Legal:	None

Economic Impact:	None.

Sustainability:	None.

Risk Implications:	None

Implications for East Dunbartonshire Council:	None.

Implications for NHS Greater Glasgow & Clyde:	None.

Direction Required to Council, Health Board or Both	**Direction To:**	
	1. No Direction Required	☐
	2. East Dunbartonshire Council	☐
	3. NHS Greater Glasgow & Clyde	☐
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	☐ **x**

1.0 MAIN REPORT

1.1 The HGIOS report outlines the performance of social work services for the year 2018/19. It sets out the key achievements and delivery story, provides an update on improvement activity during the year, engagement activity and key policies and procedures progressed during 18/19.

1.2 The content of this performance report relates mainly to the functions delegated by the Council to the Health and Social Care Partnership Board. A fuller report on improvement activity relating to the totality of integrated delegated health and social care functions from both the Council and the NHS is contained within the East Dunbartonshire HSCP Annual Performance Report 2018-19

1.3 A copy of the HGIOS is attached as **Appendix 1.**

East Dunbartonshire
Health & Social Care
Partnership

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How Good Is Our Service

Health and Social Care Partnership

April 2018 – March 2019

East Dunbartonshire Health & Social Care Partnership

1. Local Delivery Story

The content of this performance report relates mainly to the functions delegated by the Council to the Health and Social Care Partnership Board. A fuller report on improvement activity relating to the totality of integrated delegated health and social care functions from both the Council and the NHS is contained within the East Dunbartonshire HSCP Annual Performance Report 2018-19.

Adult Services

Adult Services are delivered to adults aged under 65 and include assessment and case management services, service for people with a, learning disaiblity, mental health services, health improvement services and alcohol and drugs services. In a number of areas adult services have led on implementing new legislation on behalf of all the parternship services including work to ensure compliance with the Carers (Scotland) Act 2016 and work to prepare for the implementation of the piece of legsialtion commonly referred to as Frank's Law, which extends the right to free personal care to people under the age of 65.

A range of improvement actions have been taken forward during 2018-19, including:

Learning Disability Services:

- The consultation on and development of an Adult Learning Disability Strategy 2019-2023, which established 6 improvement themes that are now being taken forward through transformational and service-level improvement activity;
- New service eligibility and resource allocation policies have been developed to ensure fair, equitable, consistent and sustainable support is available for adults with eligible needs. These policies apply to services for older people as well;
- A Strategic Review of day and accommodation-based support services is well underway, with redesign principles the subject of extensive community and stakeholder consultation.
- Our registered care services received very good insepction reports from the Care Inspectorate

Mental Health:

- Local developments to deliver the new nation Mental Health Strategy and the NHS Greater Glasgow & Clyde Mental Health 5 Year Strategy, within both programme board and themed sub groups / working groups. This includes actions to meet East Dunbartonshire's share of the Scottish Government's commitment to provide 800 more mental health workers by 2022;
- Establishment of a volunteer Peer Support Network supported by the Community Mental Health Team & Third Sector;
- Commissioning a full needs assessment with a view to establishing a model of third sector delivery across both Mental Health and Addictions services;

- Development of a Suicide Prevention Group;
- Better recording and provision of enhanced supervision to guardians to enhance our safeguarding of adults subject to welfare guardianship.

Alcohol and Drugs:

- Significant initiative in response to the increase in blood borne viruses (BBV) across GG&C. The team have established a BBV clinic to screen, test and report on BBV and to ensure patients are routed to appropriate treatment services. Training is being rolled out to all clinical & health staff to provide BBV testing and reporting in order to integrate this service throughout routine practice and to offer within all clinics.
- An outreach service to the Homeless Teams within First Stop and Ravenswood Homeless Services has been established formally linking addiction and homeless services to provide comprehensive harm reduction advice, information and assessment when required.
- Agreement to initial investment areas to extend services to people with substance misuse issues using additional funding from Scottish Government to better support this area of work.

Autism:

- We have continued to develop the outcomes of the 10 year Autism Strategy which is nearing it's mid-point. The Strategy Group have audited and evaluated the outcomes to date and recorded progress of almost 50% of the intended outcomes contained within the strategy.
- Additional work has also been taken forward in relation to Autism Friendly Communities and information and public engagement. The second East Dunbartonshire Autism Festival took place in April 2019 which included Arts, Music, Q&A sessions and public events.

Health Improvement:

- We have been working to prepare for the introduction of the new national body, Public Health Scotland, which will act as a single Scotland wide central point of contact for a range of Public Health meeters that have traditionally been spread across a range of forums.
- We have worked to align our work to the new national public health priorities to ensure we are embedding a best practice approapch across our local actions
- Our Joint Health Improvement Plan (J-HIP) realises the ambitions for the Community Planning Partnership's LOIP 5 - *Our people experience good physical and mental wellbeing with access to a quality built and natural environment in which to lead healthier more active lifestyles.* Further, the J-HIP extends its reach to support core actions and the ambitions highlighted within LOIP *3 Our children and young people are safe, healthy and ready to learn.*

East Dunbartonshire Health & Social Care Partnership

Older People's Services

Services for Older People are delivered in the Community Health and Care Service area in the HSCP. Services include; adult intake – our duty service for access to initial assessment and support, older people's assessment and support management social work team, care at home, care homes support service, physical disability and rehabilitation, and community health services such as adult community nursing. The Community Health and Care Service is also has responsibility for the development and co-ordination of Primary Care (Family Health Services e.g. General Practice) for the East Dunbartonshire area and liaises with a number of hosted community health services such as podiatry and MSK physiotherapy.

A range of improvement actions have been taken forward during 2018-19, including:

Transforming Care at Home

- The in-house care at home service was inspected in May 2018, and revisited in January 2019. An action plan in response to that inspection is being worked through as a number of requirements and recommendations were imposed by the Care Inspectorate to ensure the continuous improvement of the service and compliance with regulatory requirements. Good progress has been made and we anticipate significant improvements to be recognised by the Care Inspectorate in their 2019/20 inspection programme;
- A full strategic and operational review of homecare services to deliver a sustainable model was worked through in 2018/19. The review has concluded its findings and is in the consultation stage with stage, service users, carers and partners. Our aim is to ensure the retention of a quality in-house homecare service augmented by agreed balance of external provision;
- We have continued to deliver excellence in end of life care. Joint work between primary care, adult community nursing and care at home has enabled 89% of people to die at home or in a homely setting;
- We have facilitated the further development of the strategic relationship between the HSCP and housing sector, particularly in relation to housing for older people and people with physical disabilities.

Reshaping Day Care and Community Supports

- We are committed to reducing social isolation and loneliness, ensuring older people can remain as independently active in their community as possible. A review of older people day-care services was commenced to reshape the provision of day care and daytime community activity. Two Local Area Coordinators were appointed to develop community-based informal alternatives to day services for older people. Building based day care services for people who require higher levels of care are consolidated in one building based provision in the East locality and one in the West.

- We have continued our work to support people with dementia and their carers. Some of this work has been around managing stress and distress which can be a barrier to people with dementia who wish to remain active and independent in their community. We have also reinvigorated Dementia Friendly Communities work through our Locality Planning Groups and Local Outcome 6.

Shifting the Balance of Care

- Work to deliver our Ministerial Strategic Group (MSG) targets around use of secondary care services (in hospital, in an emergency) has continued and improvements have been made in relation to bed day usage and bed days lost to delayed discharge;
- We have further developed a continuum model of intermediate care to help prevent avoidable hospital admission and support people to receive care within their community. We have aligned several teams in our *Home for Me* multi-disciplinary working model, based around the *Home First* principles;
- We have worked with the local Care Home Sector to develop an enhanced model of service provision through our *Caring Together* model;
- We have focussed on the development and promotion of a range of preventative and sustainable approaches to self-management and anticipatory care, including the rollout across community services of the e-frailty model. This is underpinned by our ongoing work to maximise digital solutions to care and support through a refresh of our technology enabled care agenda (telecare and telehealth through our Assistive Technology Strategy;
- We have successfully developed our Primary Care Improvement Plan and begun delivery of primary care transformation in year 1 of the 4 year programme.

Children's Services and Criminal Justice

Our staff continue to deliver high quality services to protect children and communities.

Children's Services:

Staff in the Children's Services are committed to keeping children safe and improving outcomes, services continue to be delivered efficiently, effectively and embedded in the principles of Getting It Right For Every Child. Performance targets are routinely met, on rare occasions where this is not the case management action is taken immediately to ensure staff are supported and lessons learned.

The Care Inspectorate has carried out inspections of the following registered services and very good evaluations were achieved:

- Ferndale Residential Services

- Ferndale Outreach Services
- Community Support Team
- Adoption Services
- Fostering Services

Additionally:

- Continued successful implementation and delivery of the Multi-agency Child Protection Training Strategy.
- ThroughCare and Aftercare Team ran a summer programme which increased young person participation and promoted the commencement of a support group.
- Numerous examples of achieving positive outcomes for vulnerable children and their families, including the creative use of a foster placement to support a young mother to return home from hospital and be reunited with her children.
- Workers in the team identifying collective needs of children and creating summer care plans for small groupings of children. This allowed the children's needs to be met while using resources and workers times efficiently.
- Workers attended an integrated staff engagement event and felt able to contribute views and ideas around services. They found this event valued the workforce.
- Implementation of the Carer's (Scotland) Act 2016 in relation to Young Carers
- Continued delivery of high quality services to protect children.
- Continued delivery of multi agency approaches to reduce young offending and prevent young people becoming involved in the Adult Criminal Justice System.
- Children and Families Health and Social Work Services received an HSCP award for the high quality of Child Protection Services delivered jointly during the adverse weather conditions.

<u>Criminal Justice</u>

The most significant development achieved in Criminal Justice this year has been the embedding of the newly established Community Justice Partnership. This is a strategic, multi agency body of senior managers who meet regularly to ensure the Community Justice Outcomes Improvement Plan is implemented.

There has also been a development of a Trauma Informed Practice training programme and the establishment of an Adverse Childhood Experiences steering group which is multi agency and aimed at ensuring best practice is delivered. "Up To You" training was also commissioned, this addresses Domestic Abuse, all staff were trained in this programme of work.

The first annual Community Justice Conference took place and was extremely well evaluated by the multi-agency attendees. The programme was entitled “Community Justice Through a Trauma Informed Lens” and was designed to develop best practice in promoting community and individual safety.

In addition to the service specific areas highlighted above we have also been working throughout the year to streamline and refresh our process and structures to oversee our key public protection functions including child and adult protection, Multi Agency Public Protection Arrangements (MAPPA), and Multi Agency Risk Assessment Case Conferences (MARAC). We have refreshed the arrangements for the protection Chief Officers group and will continue to work further on aligning our systems and structures in the coming year.

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2. Prioritised Performance Indicators

		Annual Status	Quarters					Quarterly Target	Annual		
Code	PI Title	2018/19	Q4 2017/18	Q1 2018/19	Q2 2018/19	Q3 2018/19	Q4 2018/19	Q4 2018/19	2018/19		Latest Note
		Status	Value	Value	Value	Value	Value	Target	Value	Target	
HSCP-01-BIP-3	% of child care Integrated Comprehensive Assessments (ICA) for Scottish Children's Reporter Administration (SCRA) completed within target timescales (20 days), as per national target		100%	100%	83%	76%	45%	75%	64%	75%	Performance in this area has decreased during Q4 and is below the national target. 29 ICA reports were submitted to SCRA during Q4, 13 of which were submitted within target timescale. There was a significant increase in the volume of referrals from the Police to SCRA which impacted on the number of report requests. There was also a significant amount received over 2 days just prior to Christmas which made allocation and completion within timescale difficult.
HSCP-02-BIP-3	% of first Child Protection review case conferences taking place within 3 months of registration		100%	100%	94%	100%	93%	95%	96%	95%	Performance in Quarter 4 has declined from the previous quarter and is below target. 15 first Child Protection Reviews took place during Quarter 4 and 14 of these were within timescale. 1 Case Conference was postponed as the mother was unable to attend.
HSCP-04-BIP-3	% of first Looked After & Accommodated reviews taking place within 4 weeks of the child being accommodated		100%	100%	100%	67%	100%	100%	94%	100%	Performance in Quarter 4 is on target. There were 5 first LAAC Reviews held during the quarter and all took place within the target timescale.
HSCP-05-BIP-6	% of Adult Protection cases where the required timescales have been met		93.9%	83.7%	81.7%	85.6%	92%	95%	86%	95%	10 April 2019 This indicator measures quality of case handling processes in Adult Protection. Figure of 92% presented for Q4 is based on data collected on the Social Work Carefirst database, including ASP forms on CareAssess. Validation sources include Carefirst observations and minuted ASP meeting records. Performance is improved compared to the first three quarters of the year, and has recovered to within 3% of the annual target. Unlike the three previous quarters, the service did not experience any unusual

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		Annual Status	Quarters					Quarterly Target	Annual		
Code	PI Title	2018/19	Q4 2017/18	Q1 2018/19	Q2 2018/19	Q3 2018/19	Q4 2018/19	Q4 2018/19	2018/19		Latest Note
		Status	Value	Value	Value	Value	Value	Target	Value	Target	
											pressures in Q4.
HSCP-06-BIP-6	% of customers (65+) meeting the target of 6 weeks from completion of community care assessment to service delivery	✓	99.2%	99.3%	97.2%	100%	99%	95%	99%	99%	There were a total of 132 new cases in the quarter of these 131 got their first personal care service within the target 6 weeks from assessment.
HSCP-07-BIP-6	% of CJSW Reports submitted to court by due date	✓	98%	100%	100%	100%	100%	95%	100%	95%	Performance in Quarter 4 is above target for this indicator. 56 reports were submitted to Court during the quarter and all were within target timescale.
HSCP-08-BIP-6	The % of individuals beginning a work placement within 7 working days of receiving a Community Payback Order	✓	79%	88%	83%	73%	79%	80%	80%	80%	There has been an improvement in performance during Quarter 4 and the indicator is now only slightly below target. 23 out of 29 individuals started an unpaid work placement within the agreed timescale.
HSCP-09-BIP-6	Percentage of people 65+ indicating satisfaction with their social interaction opportunities	✓	94%	94%	98%	96%	93%	95%	95%	95%	Q4 figure of 93% based on a total of 61 reviews, with the remaining 52 reviews which took place omitted from the figures as they were either not applicable or were left blank (4 n/a and 48 left blank). Therefore only 54% of the reviews could be included in the PI.
HSCP-10-BIP-6	Percentage of service users satisfied with their involvement in the design of their care packages	✓	100%	98%	100%	100%	97%	95%	98%	95%	Q4 figure of 97% based on a total of 60 reviews, with the remaining 53 reviews which took place omitted from the figures as they were either not applicable or were left blank (5 n/a and 48 left blank). Therefore only 53% of the reviews could be included in the PI.
HSCP-94-LPI-3	% of initial Child Protection Case Conferences taking place within 21 days from receipt of referral	⚠	100%	93%	83%	94%	93%	90%	87%	90%	Performance in Quarter 4 has declined from the previous quarter and is below target. 15 first Child Protection Reviews took place during Quarter 4 and 14 of these were within timescale. 1 Case Conference was postponed as the mother was unable to attend.
HSCP-96-LPI-3	% of Social Work Reports Submitted to Child Protection	✓	100%	100%	100%	100%	100%	100%	100%	100%	Social Work report submitted to all Child Protection Case Conferences held during

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Code	PI Title	Annual Status	Quarters					Quarterly Target	Annual		Latest Note
		2018/19	Q4 2017/18	Q1 2018/19	Q2 2018/19	Q3 2018/19	Q4 2018/19	Q4 2018/19	2018/19		
		Status	Value	Value	Value	Value	Value	Target	Value	Target	
	Case Conference										Quarter 4.
HSCP-CS-LPI-3	% of Court report requests allocated to a Social Worker within 2 Working Days of Receipt		100%	89.41%	100%	100%	100%	100%	97.29%	100%	Performance in Quarter 4 is on target. 86 report requests were allocated during the quarter, all of these within timescale.
HSCP-SOL-CHN9	Balance of Care for looked after children: % of children being looked after in the Community		83%	83%	84%	85%	85%	89%	85%	89%	Performance at the end of Quarter 4 is consistent with the previous quarter but continues to be below the target figure. Although the quarterly figure has remained the same, there has been a slight increase in the number of children looked after at home which is an increase overall in community placements.

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2(b) Absence Management

Percentage Absence		
	Adult Services	**Council (Excuding teachers)**
Quarter 1	9.13%	6.05%
Quarter 2	6.86%	6.23%
Quarter 3	6.81%	6.56%
Quarter 4	7.83%	6.52%
Year End	8.18%	6.34%

Percentage Absence		
	Older People	**Council (Including teachers)**
Quarter 1	N/A*	6.05%
Quarter 2	12.08%	6.23%
Quarter 3	7.43%	6.56%
Quarter 4	10.90%	6.52%
Year End	10.68%	6.34%

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Percentage Absence		
	Children's Services and Criminal Justice	**Council (Including teachers)**
Quarter 1	5.23%	6.05%
Quarter 2	8.71%	6.23%
Quarter 3	12.72%	6.56%
Quarter 4	10.23%	6.52%
Year End	10.05%	6.34%

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3. Progress on Business and Improvement Plans

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Review and revise the three year Joint Health Improvement Plan	Develop and confirm Partnership plans, driving forward Joint Health Improvement Plan, incorporating core health and wellbeing outcomes; Sexual Health & Wellbeing Action Plan, Tobacco Cessation and Prevention Plan, Mental Health Improvement Plan, Increasing Physical Activity and Reducing Obesity Plan, Alcohol Prevention and Awareness Plan.		100%	30-Apr-2017	30-Apr-2017	The revised three year Joint Health Improvement Plan has been completed

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Review of Learning Disability Service Delivery Arrangements	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost		75%	31-Mar-2018	30-Nov-2019	LD Review is progressing, overseen as part of the Transformational Board process. The two main workstreams are Daycare and Residential Services. Work across the Daycare workstream is progressing well. The accommodation workstream is now the principle focus for the Project Steering Board. The timescale has been extended due to the complexity of the range of services being reviewed.

Area for Improvement	Improvement Activity	Status	Progress	Original Due Date	Current Timescale	Note
Review of Mental Health Service Delivery Arrangements	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost		100%	31-Mar-2018	31-Mar-2018	This project is complete. The Mental Health services review forms part of the wider NHSGG&C 5 Year Mental Health Review 2018/23. Boardwide & HSCP locality workstreams are in place and funding have been agreed & our locality projects are progressing in line with SG Commitment / Action 15. A new review item to review commissioned mental health services will be undertaken during 2019 – 2020 and an update

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						needs assessment has been commissioned to inform this work. The needs assessment will report late 2019.

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4. Financial Targets

Main Service Divisions	Annual Budget	Net Expenditure projected Period 10	Annual Variation projected Period 10	% variation	Narrative
Community Health & Care Services	36,334,855	36,859,445	524,590	1.44%	Overspends are mainly through agencies (service packages) and other bodies and employee costs.
Mental Health, Learning Disability, Addictions & Health Improvement	20,299,570	20,664,545	364,975	1.80%	Overspends are mainly through increased service packages in response to children transitioning to adult services and employee costs.
Children & Families and Criminal Justice	11,844,286	12,268,108	423,822	3.58%	Children's residential costs have led to this overspend, along with payments to voluntary organisations.
Social Work Strategic Resources	-16,528,573	-14,429,832	2,098,741	-12.70%	Pressure relates to reserves agreed to balance the 18/19 budget position and some savings which did not materialise in year. These figures relate to period 10, the last reported position. Further adverse movements are anticipated to year end, and discussions are ongoing with statutory

					partners to resolve this position.
Total	**51,950,138**	**55,362,266**	**3,412,128**		

5. Stakeholder Engagement Activity

Title	Description	End Date	How the Information gathered has been used to Improve performance
Public Service User & Carer Engagement	Public Service User & Carer Engagement Forum	ongoing	Regular engagement with the HSCPs Public Service User and Carer Group on all aspects of the decisions of the HSCP Board and on development of specific projects, priorities and plans
Moving Forward Together	Raise awareness of NHS GG&C MFT strategy and how local service developments and plans support and contribute to delivery	April 2019	Public, Staff & Partners
Charging	Information giving on charging for day care, transport and community alarms	June 2019	Representative groups and service users
Third Sector engagement	informing revised strategic priorities for the delivery of H&SC services and service redesigns and developments	Annual	Third Sector Interface (TSI) and 3rd Sector Strategic Forum
Public Protection Annual Conference	Gain public views on issues of protection of children and adults	Annual conference May 2019	Feedback will be reported to child and adult protection committees to inform committee work plan
Community Justice Annual Conference	Gain public views on issues of community justice and raise awareness of community justice agenda	Annual conference Oct 19	Feedback will be reported to the Community Justice Partnership to inform partnership work plan

Title	Description	End Date	How the Information gathered has been used to Improve performance
Criminal Justice: Service Recipient Questionnaire	Rolling programme of questionnaire-based feedback to gather service recipient information on their experience of work undertaken by the Unpaid Work team and what impact that had.	31 March 2020	Individuals and agencies / organisations who have had work done by the Unpaid Work services Assists Criminal Justice Service to plan future work projects and assess quality and impact of work undertaken
Criminal Justice: Service User Feedback	Rolling programme of questionnaire-based feedback to gather service user information on their experience of involvement with the Criminal Justice service.	31 March 2020	Individuals who have been involved with the Criminal Justice service Assist Criminal Justice Service to assess quality of work undertaken
Criminal Justice: Annual consultation re: Unpaid Work	Annual consultation with the community to ascertain what their priorities are in respect of what type of unpaid work they would like to be undertaken in their area (legislative requirement)	31 March 2020	Individuals and agencies / organisations in the EDC area Assist Criminal Justice Service to plan unpaid work plan for coming year
Consultation with parents of children with a disability on experience of transitions	Gather the views of parents of children with a disability on the quality of the transition arrangements for children with disabilities	June 2019	Will contribute to the strategic review process and used to inform outcome
Service user experience of Children and Families Advice and Response Team	Gather the views of Children and Families who have been referred to and received a service from the Advice and Response Team.	31 March 2020	Children and Families who have been referred to and received a service from the Advice and Response Team. Assists Children & Families Service to assess service quality

Consultation with parents/carers of children/young people who are looked after	Gather the views of the parents of children and young people who are looked after.	31 March 2020	Parents of children and young people who are looked after. Assists Children & Families Service to assess service quality

Title	Description	End Date	How the Information gathered has been used to Improve performance
Transition/Exit Interviews for children/young people moving placement	Gather the views of children and young people who are moving placement.	31 March 2020	Children and young people who are moving placement. Assists Children & Families Service to assess service quality
Consultation with children/young people looked after in Ferndale Residential Unit	Gather the views of young people who are looked after in Ferndale Residential Unit.	31 March 2020	Young people who are looked after in Ferndale Residential Unit. Service to assess service quality
Consultation with young people in the youth justice system	Gather the views of young people who are involved with the Youth Justice System.	31 March 2020	Young people who are involved with the Youth Justice System. Assists Youth Justice Service to assess service quality
Consultation with parents/carers of children/young people involved in child protection	Gather the views of parents and carers who attend a child protection case conference.	31 March 2020	Parents and carers who attend a child protection case conference. Assists Children & Families Service to assess service quality
Consultation with parents/carers/ Social Workers of children/young people receiving services from Ferndale Children's Unit	Gather the views of various stakeholders of the Ferndale Children's Unit.	31 March 2020	Ferndale Children's Unit Stakeholders. Assists Children & Families Service to assess service quality
Consultation with foster carers on their experiences of being an EDC Foster Carer	Gather the views of foster carers.	31 March 2020	Foster carers. Assists Children & Families Service to assess service quality
Consultation with children/young people looked after in foster care Placements	Gather the views of children who are looked after in foster care placements.	31 March 2020	Children who are looked after in foster care placements. Assists Children &

			Families Service to assess service quality

Title	Description	End Date	How the Information gathered has been used to Improve performance
Consultation with service users and families/guardians on developments to LD services emerging from Strategic Review	Consult in order to seek views on proposed service changes	31 May 2019	People who use learning disability day and accommodation with support services and their families and guardians. Stakeholders with interest in service area. Will contribute to the strategic review process and used to inform outcome
Consultation with service users and families/guardians on developments to mental health services emerging from analysis of updated needs assessment	Consult in order to seek views on proposed service changes	1 Nov 2019	People who use mental health services and their families and guardians. Stakeholders with interest in service area. Will contribute to revised commissioning plans for mental health services
Consultation with service users and families/guardians on developments to substance misuse services emerging from analysis of updated needs assessment	Consult in order to seek views on proposed service changes	1 Nov 2019	People who use substance misuse services and their families and guardians. Stakeholders with interest in service area. Will contribute to revised commissioning plans for substance misuse services
Consultation with service users and families/guardians on the development of the Dementia Strategy.	Engage and consult in order to seek the views of local stakeholders in relation to improved outcomes in relation to people with Dementia	Oct 2019	People with a diagnosis of Dementia, their carers, families and guardians. Stakeholders with interest in service area. Will inform the Dementia Strategy and its implementation.

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4.Plans, Policies, Programmes and Strategies

PPPS	Intended Outcome	Date Approved	Start Date	End Date
Alcohol and Drugs Partnership Workplan 2019 - 2020	Workplan to be established as part of the ongoing work of the Alcohol & Drug Partnership. Development workshops were held in March 2019 involving all partners and relevant stakeholders to inform the development of the 2019/20 workplan.	June 2019	1 April 2019	31 March 2020
Outcome of Strategic Review of Learning Disability Services	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	September 2019	1 Dec 2019	na
Outcome of Strategic Review of Home Care	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	June 2019	1 Sept 2019	na
Outcome of Strategic Review of Children's Services	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	na	1 Feb 2018	1 May 2019
Autism Strategy 2014 – 2024 Refresh	Identify the priority areas of focus for the remainder of the life-time of the strategy	September 2019	Sept 2019	31 March 2024
Dementia Strategy 2019-2022	Develop and implement multi-agency strategy to improve outcomes for people with Dementia and their carers	na	Oct 2019	Mar 2022
Outcome of Strategic Review of Transitions	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	September 2018	1 Apr 2019	1 Jul 2019
Outcome of Strategic Review of Management Structure	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	September 2019	1 Dec 2019	na
Outcome of Strategic Review of Disability Services	Securing continuous improvement in performance whilst maintaining an appropriate balance between quality and cost	November 2019	1 Dec 2019	na
Joint Health Improvement Plan	Improve adult population health & wellbeing& reduce inequalities	May 2018	1Apr 18	31 March 21
Children Services Strategic needs Assessment	Articulate population needs	na	Ongoing	Ongoing
Children's Services plan	creating positive outcomes for children	Jun 2017	Jun 2017	Jun 2020
Community Justice Outcome Improvement Plan	To prevent and reduce further offending and the harm that it causes, to promote desistance, social inclusion, and citizenship.	Sept 2018	April 2018	2021
Outcome of National review re Health & Social Care in Prisons	To review health and social care in prisons to improve the health and wellbeing of the Prison population	NA	2018	2020

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7. Improvement activities

Areas Requiring Improvement	Improvement Activity	Timescales for Implementation
Implementation of the HSCP Business Development Plan 2019-20	A programme of 43 strategic and transformational improvement activities relating to delegated functions of the Council: • Aligned to delivery of financial efficiencies and Best Value; • Arising from the introduction of new national policy or legislation with cross-cutting implications; • Associated with public sector reform	March 2020
Implementation of the Action Plan associated with the HSCP Joint Inspection report	The strategic joint inspection by the Care Inspectorate and Healthcare Improvement Scotland in Jan-Feb 2019 assessed the vision, values and culture across the partnership. This included leadership of strategy and direction, the operational and strategic planning arrangements (including progress towards effective joint commissioning), and improvements the partnership is making in both health and social care, in respect of the services that are provided for all adults. A final report is awaited, the findings of which will inform an improvement action plan. This action plan will be a priority for the HSCP during 2019-20.	March 2020
Implementation of the integration improvement proposals set out in the Ministerial Strategic Group report "Review of Progress with Integration of Health and Social Care"	Audit Scotland produced a report into the progress of Health and Social Care Partnerships in November 2018. In response, the Scottish Government's Strategic Leadership Group has proposed 25 areas for improvement, of which 22 apply to local Partnerships in the following areas: • Collaborative leadership and building relationships • Integrated finances and financial planning • Effective strategic planning for improvement • Governance and accountability arrangements • Ability and willingness to share information • Meaningful and Sustained Engagement	March 2020

8. Current Delivery Focus

Adult Services

- Review of Learning Disability Services
- Review of Disability Services Structure
- Review Sleepovers
- Cease Allotments service
- Review of Learning Disability Service Resource Allocation Model (RAM)
- Deliver Mental Health Strategy Commitment 15 projects
- Implement Carers (Scotland) Act 2016
- Implement the Community Care (Personal Care and Nursing Care) (Scotland) Amendment (No. 2) Regulations 2018 (Frank's Law)
- Review of Mental Health commissioned services
- Review of Addiction commissioned services
- Deliver additional Alcohol & Drugs Partnership funded projects
- Enhanced Learning Disability Day Care at Kelvinbank
- Reduce Mental Health Officer Agency Spend
- Review Mental Health Ordinary Residence cases
- Implement Fair Access to Community Care Policy and revised Eligibility Criteria for adult services
- Develop in house Adult Support and Protection training capacity
- Deliver Adult Support Protection Inspection Action Plan

Older People's Services

- Review of SMART flat provision / Maximising use of equipment - we will be reviewing alternatives for the demonstration of SMART technology and scope options for the use of technology in the delivery of care and support to individuals within the community.
- Our Day Care redesign has achieved sign off for the completion of our Day Care transformation. Continue implementation of Older People Daycare Strategy across East Locality to include ethnic daycare provision.
- Continue to implement Older People Day Care Strategy across West locality.
- Review entitlement to respite provision ensuring parity across older people's services.

- Review of delivery mechanism for assessment for blue badges with a view to bringing in-house.
- Review of agency spend for older people social work teams with a view to identifying a recurring solution within older peoples structural arrangements.
- Review of support arrangements for older people to ensure costs are being met appropriately within East Dunbartonshire.
- Review and prioritisation of care home referrals from hospital and the community within a set limit.
- Review of resource capacity to support delivery of older people's mental health services
- Review of resource capacity to support individuals moving on from continuing care settings to supports within their local communities.
- Review of priorities funded through integrated care funding and mainlining of recurring projects.
- Implementation of time scheduling for externally purchased homecare which move from payment on planned hours to actual service delivery.
- Review of charging levels for community alarms in line with benchmarked average.
- Work in partnership with a range of older peoples mental health services to support the delivery of the strategy.

Children's Services

- Review of Fostering.
- Review of All LAAC Placements.
- Review of Transitions.
- Review of Children and Families.
- Review of Transport Policy.
- Review of Out of School provision.
- Develop and implement a Corporate Parenting Strategy.

Criminal Justice

- Purchase and implement a Carefirst Criminal Justice Module.
- Implement new legislation (Management of Offenders Act 2019- Presumption Against Short Term Sentences).
- Contribute to the review of prison Health and Social Care needs.

East Dunbartonshire Health & Social Care Partnership

Chief Officer
Susan Manion

Agenda Item Number: 7

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE OARTNERSHIP PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12th June 2019**
Subject Title	**HSCP Transformation Plan 2019/20 Update**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Jean Campbell, Chief Finance & Resources Officer (Tel: 601 3221)**

Purpose of Report	To update the Committee on the delivery of the Transformation Plan for the HSCP for 2019/20.

Recommendations	The Performance, Audit & Risk Committee is asked to: a) Note the update to the HSCP Transformation Plan for 2019/20

Relevance to HSCP Board Strategic Plan	The Strategic Plan sets out the priorities and ambitions to be delivered over the next three years to further improve the opportunities for people to live a long and healthy life. The transformation or annual business plan sets out the priorities which will be delivered during 2019/20 in furtherance of the strategic priorities set out in the Strategic Plan.

Implications for Health & Social Care Partnership

Human Resources	None

Equalities:	None

Financial:	None

Legal:	None

Economic Impact:	None.

Sustainability:	None.

Risk Implications:	None

Implications for East Dunbartonshire Council:	None.

Implications for NHS Greater Glasgow & Clyde:	None.

Direction Required to Council, Health Board or Both	**Direction To:**	
	1. No Direction Required	☐
	2. East Dunbartonshire Council	☐
	3. NHS Greater Glasgow & Clyde	☐
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	☐ **x**

1.0 MAIN REPORT

1.1 This Transformation Plan sets out the priorities which will be taken forward during 2019/20 in achievement of the outcomes set out in the Strategic Plan 2018/2021 and the service redesign and efficiency measures to be progressed in delivery of financial balance for 19/20.

1.2 Each Annual Business Development Plan articulates the expected deliverables within each year of the three-year Strategic Plan to achieve service transformation. The priorities detailed within the business plan fall into the three categories:-

- transformative in nature,
- aligned to delivery of financial efficiencies, or
- Arising from the introduction of new national policy or legislation.

1.3 An update on the progress of the delivery of this plan is attached as **Appendix 1.**

1.4 The partnership has established a Transformation Programme Board to oversee this programme of work involving the partnership's senior management Team (SMT) along with key stakeholders within the constituent bodies.

1.5 The Transformation Board also provides oversight of the savings programme for the partnership in the delivery of a balanced budget for 2019/20.This is further supported by the establishment of an integrated finance & monitoring group in collaboration with Finance and Transformation leads within the partner organisation.

1.6 Progress on the delivery of the programme will be reported through the Strategic

Planning Group which includes a range of stakeholders including service user and carer representation, 3rd and independent sector representation, GPs and locality leads.

1.7 The monitoring and delivery of the programme will be overseen by the partnership Performance, Audit and Risk Committee with regular updates to be provided to the HSCP Board.

1.8 The successful delivery of transformation is dependent on working in partnership with our key partners and a number of work streams are aligned to the processes embedded within each constituent body and are supported by Council Transformation teams and wider GG&C teams.

1.9 The Plan also has also been aligned to the level of financial investment within each area and where there is expected to be efficiencies delivered from the ongoing review work. An overview of the delivery of the HSCP financial plan for 2019/20 is attached as **Appendix 2.**

1.10 There are a total of 54 priorities to be delivered within the transformation plan for 2019/20:-

- 3 are considered at Blue status - delivered
- 31 are considered at Green status – on track
- 19 are considered Amber status – work is underway with some risk or delay to delivery
- 1 is considered red status – more significant risks / delays to delivery

1.11 The delivery of the financial plan for 2019/20 is indicating a shortfall of £800k at this point in the year. Further work is underway to identify alternative options for addressing the shortfall and consideration of a financial recovery plan to manage expenditure within budget will be presented to the IJB for approval as part of the overall revenue monitoring for the partnership.

Health & Social Care Partnership

ANNUAL BUSINESS DEVELOPMENT PLAN

(Transformation Plan)

2019/20

April 2019

sustainable thriving achieving
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INTRODUCTION

The Health &Social Care Partnership (HSCP) is operating within a period of complex and significant service change, spanning multiple specialties and across multiple organisations.

This Business Development Plan aims to strengthen the planning processes that underpin the implementation of priorities outlined in the Strategic Plan (2018/21). The purpose is to ensure that:

- business planning processes are aligned with the strategic principles and operational priorities of quality, efficiency, integration and person centeredness;
- each business change proposal is led by the people who deliver the service to ensure ownership;
- sufficient time is factored in to engage with the wide range of stakeholders internally and externally; and
- each change proposal has a robust decision audit trail.

Each Annual Business Development Plan articulates the expected deliverables within each year of the three-year Strategic Plan to achieve service transformation. The priorities detailed within the business plan fall into the three categories:-

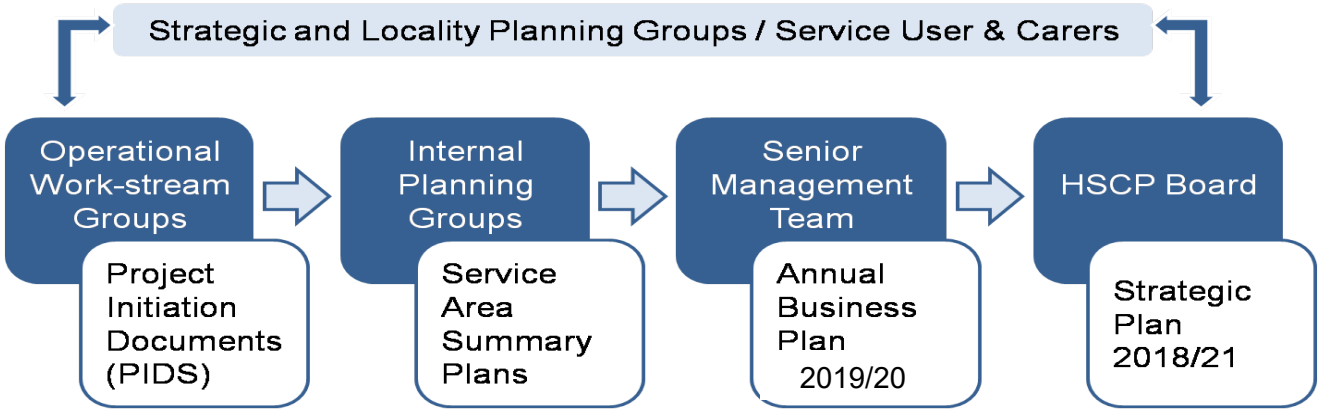
- transformative in nature,
- aligned to delivery of financial efficiencies, or
- Arising from the introduction of new national policy or legislation.

It also supports and/or is aligned with a number of other local and regional strategic plans, for example:

- EDC Business Improvement Plan
- East Dunbartonshire Local Outcome Improvement Plan (LOIP)
- NHSGGC Moving Forward Together Delivery Plan
- NHSGGC Operational Plan (previously LDP)
- Emerging West of Scotland Regional Plan

HSCP PLANNING PROCESSES

The HSCP has developed robust programme management mechanisms to oversee the business planning process and the associated implementation plans and service change delivery. Internal planning groups are being established led by a Head of Service who progresses service area priorities through PIDs developed by operational work-stream groups.



A suite of project management tools have been developed to support work-stream groups in the preparation of Project Initiation Documents. These tools outline the key steps to be considered including:

- making the case for change;
- developing and testing service models;
- undertaking engagement;
- evaluating impact;
- Resource implications;
- securing required decisions
- developing implementation plans; and
- Providing update on progress of priorities.

The priorities have been attributed a BRAG status which at the outset relates to the anticipated difficultly in delivering on these projects. This may be as a result of the timelines for effective engagement, the scales and nature of the proposals which may be the subject of an ongoing formal service review process and /or complexity to deliver.

BLUE	=	Delivered
GREEN	=	On Track / Underway, expected to be delivered in year
AMBER	=	Some anticipated difficulty in delivery expected
RED	=	Significant difficulty expected in delivery of priority area

East Dunbartonshire Health & Social Care Partnership

SUMMARY OF PRIORITIES 2019/20

	Project Initiative	Project Code / type	Link to Strategic Plan	Status	Description / Deliverables	Update as at June 2019	Timescales	Financial Implications
Children's & Criminal Justice Services Project								**£412.5k**
1	Develop sustainable services for school age children in line with national recommendations	CHSP01 / National Policy development	SP1	Green	To ensure the School Nurse service delivers safe, effective and person-centred care based on the principles of Getting It Right for Every Child (GIRFEC) national practice model to the school age population (0-19yrs) of East Dunbartonshire.	Clinics have been identified in local communities and interviews have taken place to identify the Immunisation team.	March 2020	Financial Efficiency – none expected
2	Implement the Health Visiting Universal Pathway	CHSP03 / National Policy Development	SP1	Green	Implementation of the universal health visiting programme to promote and safeguard the well being of all pre-school children with a more targeted service dependent on need.	Planning for and implementing the pathway is underway.	March 2020	Financial Efficiency – none expected
3	Review of Fostering	BP7 / Management Action	SP8	Amber	Review of externally purchased foster placements and optimise opportunities for delivery through East Dunbartonshire.	Due to the recent change in permanency plans for 2 foster children anticipated efficiencies cannot be achieved. Some risk has been identified.	30 September 2019	Financial Efficiency – £60k

East Dunbartonshire Health & Social Care Partnership

4	Review of all LAAC Placements	BP28 / Management Action	SP8	Green	Review of residential placements for looked after and accommodated children to ensure their needs are met and placements provide best value.	Children's Plans are reviewed in accordance with our LAAC procedures. Additionally, a scrutiny panel has been established by the Service Managers to ensure best value.	30 September 2019	Financial Efficiency – £150k
5	Review of Transitions	BP3 / Service Transformation	SP8 LOIP3	Green	Review of processes / procedures and support arrangements for children transitioning into adult services.	Staff consultation has been undertaken with both Adult and Children's Services. Findings have yet to be analysed.	30th December 2019	Financial Efficiency – none expected
6	Review of Children & Families	BP8 / Service Transformation	SP8	Amber	Service Review – Children & Families	Stages 1-4 of the review have been undertaken. HR colleagues have just joined for the next stage of the process.	30th June 2019	Financial Efficiency – £150k 19/20, £200k F/Y
7	Review of Transport Policy	BP12 / Service Transformation	SP8	Amber	Review of eligibility to access support with transport arrangements through Social Work services.	This work has been started and is ongoing.	30th September 2019	Financial Efficiency – £52.5k 19/20, £105k full year.
8	Review of Out of School provision	BP20 / Service Transformation	SP8 LOIP3	Green	Review of after school provision for children with support needs to optimise opportunities for local provision.	This work has been stared and is ongoing.	31st March 2020	Financial Efficiency - none expected for 2019/20, full year to be scoped.

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9	Develop and implement a Corporate Parenting Strategy	Implement national policy	LOIP3	Green	Develop and implement a Corporate Parenting Strategy and Plan which ensure the HSCP fulfils its duty to all LAC children. This includes the development of a Champions Board, young apprenticeships and advocacy services	The Strategy and Action Plan have been drafted. A governance, performance framework and reporting framework has also been drafted. A Communication Strategy is required.	31 March 2020	No financial efficiency expected.
10	Purchase and implement Carefirst CJS Module		SP8	Blue	Purchase and implement Carefirst CJS Module to facilitate improved data interrogation to enable more efficient and effective targeting of resources to identified areas of need in EDC	The Carefirst module has been purchased.	30 September 2019	No financial efficiency expected.
11	Implementation of new legislation (Management of Offenders Act 2019 - Presumption Against Short Term Prison Sentences)	Implement national policy	SP4 LOIP4	Green	Respond to the new legislation by increasing robust community based alternatives to create efficient and effective ways to manage increased demand.	The Service Manager and Team Managers are preparing for the impact of this legislation.	31 March 2020	No financial efficiency expected.
	Adult Services							**£598.5k**
12	Review of Sleepovers	BP1 / Management Action	SP8 MFT – Local Care	Green	Review of current sleepover arrangements in order to ensure appropriate service delivery and to maximise opportunities for use of technological solutions.	Working group has been established lead by HSCP Joint Adult Service Manager. Representatives from all relevant service teams in place and review process has started.	31 March 2020	Financial Efficiency - £50k expected for 2019/20.

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						Efficiency savings on track.		
13	LD In-house Enhanced Day Services	BP4 / Management Action	SP2 SP4 SP5 LOIP 6 MFT – Local Care	Green	Review of arrangements for day services provision to support adults with learning disabilities and maximise opportunities for delivery through Kelvinbank.	Transition arrangements established to deliver five additional enhanced service places within Kelvinbank. Discussions with some parents being finalised with regards to Self-Directed Support and equivalence models.	Five additional day care places at Kelvinbank to be offered commencing 30 Sept 2019	Financial Efficiency (avoided spend) - £100k expected for 2019/20.
14	Fair Access to Community Care Policy	BP13 / Management Action	SP4 LOIP 6 MFT – Local Care, Mental Health and Older People's Care	Amber	Implementation of Fair Access to Community Care policy to ensure resources are fairly distributed to those in need.	Fair Access to Community Care and Eligibility Criteria Policies approved on 21 March 19. Implementation plan in train for June launch. Risks/dependencies relate to delivery of the implementation plan and resourcing of the review process.	Implement from 1 June 2019 Complete 31 May 2022	Financial Efficiency - £100k (combined efficiency and avoided spend) expected for 2019/20.
15	Mental Health / Addictions Commissioning	BP16 / Management Action	SP8 LOIP 6 MFT – Local Care	Amber	Review and streamlining of commissioning arrangements across mental health and addiction services based on updated needs assessment and new national and NHS GGC MH Strategies.	Delay in tendering process for Needs Assessment. The Tender process if closed and a preferred provider will be identified in June. Timescales for completion of assessment may extend beyond October 2019.	1 Dec 2019 but dependant on receipt of updated needs assessment.	Financial Efficiency - £30k expected for 2019/20.

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16	Mental Health Officer Agency Spend	BP17 / Management Action	SP8	Amber	Develop a means of financially compensating qualified MHOs for undertaking this additional statutory role, to support recruitment / retention of employed MHOs and reduce spend on agency MHOs.	Options have been developed and considered. Risks/dependencies relate to time taken to achieve agreed position.	1 October 2019 but dependent on agreement with ED Council HR re changes to terms & conditions	Financial Efficiency – cost avoidance expected for 2019/20.
17	Review of Ordinary Residence – Mental Health	BP23 / Management Action	SP8	Amber	Review of support arrangements for individuals with a mental health condition to ensure costs are being met appropriately within ED.	Potential cases have been identified. Discussions have commenced with Legal services colleagues re progressing. Amber due to risk of timescale slippage	1 October 2019 but dependant on availability of capacity from ED Legal Services and agreement from same to proceed	Financial Efficiency – £100k expected for 2019/20.
18	ASP Training	BP29 / Management Action	SP8 LOIP 6 MFT – Local Care	Green	Review of delivery mechanism for Adult Support & Protection training across the partnership and wider stakeholders.	On track with work ongoing.	1 October 2019 but dependent on agreement with ED Council HR re recruitment	No financial efficiency expected during 2019/20 – cost neutral proposal aimed at increasing capacity within existing spend
19	Review of Rosebank Allotments	BP31 / Management Action	SP8	Amber	Review of allotment provision to support individuals with mental health and addictions.	Amber due to risk of timescale slippage.	1 October 2019 but dependant on HSCPB agreement 28 May 19 followed by 3 month transition period	Financial Efficiency – initially £88.5k expected for 2019/20. Timescale slippage leading to ½ year effect. £44.25k.
20	Review of LD	Management	SP8	Blue	Review of resource	Completed	1 April 2019	Financial Efficiency

East Dunbartonshire Health & Social Care Partnership

	Resource Allocation Model	Action			capacity to support learning disability community health function.			- £50k expected for 2019/20. Actual efficiency delivered - £50k
21	Review of Disabilities function	BP2 / Service Transformation	SP8 MFT – Local Care	Green	Review of disability functions across the partnership from childcare through adult services to older people to promote effective joined up working.	Work being progressed by Head of Mental Health, Learning Disability, Addictions and Health Improvement.	1 December 2019	Financial Efficiency – £80k expected for 2019/20.
22	Implement Carers (Scotland) Act 2016	Implement national policy	SP7 LOIP 6 MFT – Local Care	Green	Comply with requirements of new legislation. Required implementation date is 1 April 2019. Performance against requirements to be monitored 2019 - 2020	Work continued to be progressed. Statutory requirements all completed; Eligibility Criteria, Short Breaks Statement and Carers Strategy completed. Performance monitoring in place across Adult services further work ongoing to develop use of Young Carer Statements. Further briefing /training sessions being provided to all staff in June 2019.	1 April 2019	No financial efficiency expected. Funding from SG as this represents a cost pressure to the HSCP. Returns required to demonstrate delivery.
23	Implement The Community Care (Personal Care and Nursing Care) (Scotland) Amendment (No. 2)	Implement national policy	SP4 LOIP 6 MFT – Local Care	Green	Comply with requirements of new legislation waiving charges for Free Personal Care for those under 65 years of age. Required implementation	Implementation of new legislation has been taken forward by HSCP Implementation Group. Financial preparation completed and charging for	1 April 2019	No financial efficiency expected. Funding provided from SG for implementation as

	Regulations 2018 (Frank's Law)				date is 1 April 2019. Performance against requirements to be monitored 2019 – 2020	Personal Care being removed in line with legislative requirements. Ongoing review process within particularly Learning Disability and Physical Disability teams which is overseen by Implementation Group which is chaired by Joint Adult Services Manager.		this represents a cost pressure to the HSCP.
24	Develop a sustainable approach to services for people with Learning Disabilities	Carried over from 2018 – 2019 Business Plan - ADSP01/ Service Transformation	SP2 SP6 LOIP 6 MFT – Local Care, Mental Health	Amber	Complete review of Learning Disability Services commenced during 2018 – 2019 progressing through the Council 10 stage process. There are two separate strands to the review • Day care services • Accommodation with support	10 Stage Strategic Review process underway. Stage 6 consultation on day service redesign principles concluded. Return to HSCPB in June 19 for approval, with further agreement to consult on accom-based support redesign principles.	1 June 2019	Current Investment - £14.5m Financial efficiencies to be scoped for 19/20.
	Older People's Services							**£2.090m**
25	Review of SMART flat provision / Maximising use of equipment	BP9 / Management Action BP21 / Management Action	SP2 & 5 LOIP6 MFT – Local Care, Planne	Green	Review of alternatives for the demonstration of SMART technology. Review of options for the use of technology in the delivery of care and support to individuals	On track – review of Smart Flat will complete on time with options for consideration. REC Strategy will refresh	Review to be completed by June 2019 and Technology Enabled Care Strategy to be in place by Dec	Financial Efficiency – £15k expected for 2019/20.

East Dunbartonshire Health & Social Care Partnership

			d Care, Unscheduled Care		within the community.	current Assistive Technology Strategy and address technology enabled healthcare aspect.	2019 via refresh of Assistive Technology Strategy	
26	Review of Day Services East	BP10 / 30 Management Action / Service review	SP 1,2 & 4 LOIP6 MFT – Local Care	Green	Continued implementation of Older People Daycare Strategy across East locality to include ethnic daycare provision.	Initial programme delivered 2 months ahead of schedule Reviews of all east day care users being progressed. Options for future of ethnic minority daycare being pursued collaboratively with service users and families.	Review to conclude Sept 2019 with part year savings	Financial Efficiency – £150k expected for 2019/20.
27	Review of Respite	BP14 / Management Action	SP 7 & 1	Green	Review of entitlement to respite provision to ensure parity across older people's services.	On track – work progressing to determine risk narrative of reducing respite entitlement. This will include unintended consequences which could reduce cost benefit of this efficiency programme.	Review commencing August 2019. Financial efficiencies delivered from December 2019	Financial Efficiency – £10k expected for 2019/20.
28	Review of assessment for Blue Badge	BP15 / Management Action	SP 8	Green	Review of delivery mechanism for assessment for blue badges with a view to bringing this in house.	On track - Options for in-house provision being scoped to determine best option.	Reviewed by September 2019. Financial efficiencies delivered from Dec 2019.	Financial Efficiency – £36k expected for 2019/20.
29	HAT / Community Care Agency Spend	BP18 / Management Action	SP 5	Amber	Review of agency spend for older people social work teams with a view to identifying a recurring solution within OP structural arrangements.	Agency use in OPSW and OT ended. No agency use in homecare All other agency use to be ended via recruitment to	Financial savings from July 2019 dependant on agreement with ED Council HR re recruitment	Financial Efficiency – cost avoidance expected for 2019/20.

East Dunbartonshire Health & Social Care Partnership

						substantive posts in Hospital Assessment Team 0 now progressing following delay in securing approval to create posts and move to recruitment (c. 3 months delay)		
30	Review of Day Services West	BP19 / Management Action	SP 1,2 & 4 LOIP6 MFT – Local Care	Green	Continued implementation of Older People Day care Strategy across West locality.	Review of all west day care packages being progressed – outcome will indicate future commissioning need and inform options for future changes to service model (if indicated)	Review completed by December 2019. Part year savings.	Financial Efficiency – £26k expected for 2019/20.
31	Review of Ordinary Residence – Older People	BP24 / Management Action	SP 1 &4 MFT – Local Care	Amber	Review of support arrangements for older people to ensure costs are being met appropriately within ED.	Programme initiated – options appraisal first step to determine extent of potential efficiency against level of resource that would need to be deployed, and likely response from impacted local authorities in terms of reciprocal realignment of costs which could preclude any efficiency being delivered.	Terms of reference & process of review developed by Sept. Financial savings in 2021 dependant on capacity from EDC Legal.	No financial efficiency expected during 2019/20
32	Review of Care Home Placements	BP26 / Management Action	SP 3 & 8	Green	Review and prioritisation of care home referrals from hospital and the community within a set limit.	On track – level of placements by budget availability being determined. Will result in potential waiting time to care home placement which is not currently a feature in East Dun.	To be reviewed by June 2019. Part year efficiencies savings	Financial Efficiency – £300k expected for 2019/20.

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33	Review of Staffing Complement in Older People's Mental Health Team	Management Action	SP 2,3 & 5 MFT – Older People	Green	Review of resource capacity to support delivery of older people's mental health services	On track – work to scope OT need across OPMH underway linked to review of provision from North West Glasgow from previous service realignment.	Linked to wider review of disabilities (Occupational Therapy). 1 December 2019	Financial Efficiency – £30k expected for 2019/20.
34	Review of Continuing Care Financial Modelling	Management Action	SP 1,4 & 8 MFT – Older People	Green	Review of resource capacity to support individuals moving on from continuing care settings to supports within their local communities.	On track – analysis of resource transfer and local need underway.	Tied to closure of Mearnskirk hospital. NRAC formula used. Finance to be allocated in June 2019.	Financial Efficiency – £260k expected for 2019/20 (one off).
35	Review of Integrated Care Funding	Management Action	SP 1 & 8	Green	Review of priorities funded through integrated care funding and mainlining of recurring projects.	On track – review of currently funded programmes started and will be carried through to impact analysis and return in investment studies. Some aspects of ICF already mainstreamed.	Review to be completed by September 2019.	Financial Efficiency – £100k expected for 2019/20.
36	Implementation of CM2000 for externally provided homecare	BP5 / Service Transformation	SP 2 LOIP6 MFT – Older People	Amber	Implementation of time scheduling for purchased homecare which moves from payment on planned hours to actual service delivery.	There are a number of dependencies impacting on this action – identification of capital funding, procurement processes in selection of provider, wider care at home framework – work continues to be progressed.	Financial efficiencies delivered from Sept 2019.	Financial Efficiency – £300k expected for 2019/20.
37	Review of Homecare Services	BP6 / Service Transformation	SP 2 & 8 LOIP6 MFT – Older	Red	Review of care at home services to identify efficiencies in current service delivery model, review balance of internal / external provision,	Significant risk to delivery of intended efficiency target due to scale of 'ask' and criticality of service.	IJB sign off in June 2019. Financial efficiencies delivered from	Financial Efficiency – £825k expected for 2019/20.

East Dunbartonshire Health & Social Care Partnership

			People		maximise review function and comply with care inspectorate recommendations.	Review delivered on time and agreement with TUs for new model being progressed. New model delivered proportion of intended saving and provides framework within which to deliver operational efficiency over time. Level at which homecare is to be delivered in East Dun to be established in respect of balancing demand and capacity. Homecare Review will be presented to HSCP Board in June 2019.	Sept 2019.	
38	Review of Charging for Community Alarms	BP25 / Service Transformation	SP 8	Blue	Review of charging levels for community alarms in line with benchmarked average.	Delivered and bills issued to customers.	Financial efficiencies delivered from June 2019.	Financial Efficiency – £38k expected for 2019/20.
39	Enhance support to primary care by implementing the new GP Contract	Implement national policy	SP1,2,3 &8 LOIP6 MFT – Local Care	Amber	Implement year two of the primary care improvement plan	Plan for 2nd year roll out of PCIP has been developed but will prove challenging in relation to accommodation, recruitment and funding availability. Draft PCIP2 back to HSCP Board in June 2019.	Annual reporting (including financial spend) to Scottish Government & IJB	Allocated funding £999k
40	Achieve prescribing financial balance and improve prescribing	Service Transformation	SP 8	Amber	The Prescribing Team to support each GP practice in the HSCP to make	From the 1st April 2018 the risk sharing arrangement across the Health board	Ongoing review of financial efficiencies	No financial efficiencies expected

	efficiency				prescribing efficiencies.	terminated and for the financial year 2018/19, the prescribing budgets have been allocated on the existing basis to HSCPs but there is no contingency arrangement with the Health Board and no sharing of risk across the HSCPs. The risks the HSCP are significant and although through the implementation of prescribing initiatives, efficiencies can be achieved, there are other elements which can affect prescribing spend which the HSCP has limited control or influence over such the costs of medicines and problems with short supply.		
41	Further develop supports for those with dementia, and their carers	Service Transformation	SP1,2,3 &7 LOIP6 MFT – Local Care, Older People	Amber	Work in partnership with a range of older peoples mental health services to support the delivery of the strategy	Delay to the refresh of the Strategy due to absence of key leaders in this programme. Timescales being re worked to bring back on track.	31 March 2020	No financial efficiencies expected
42	Contribute to the national review of Prison Health and Social Care need.	Implement national policy	SP1 & 2 LOIP6 MFT –	Green	Review current provision and improve accessibility to health and social care services for older people in custody through a test	On track - working in line with emerging Scottish government direction, Participating in GG&C prison healthcare test of	31 March 2020	No financial efficiencies expected

			Local Care		for change (hosted by GG&C) to be submitted to SG to explore a model of health and social care within prisons	change.		
43	Achieve the Ministerial Strategic Group targets for unscheduled care by delivering the 2019 – 2020 East Dunbartonshire Unscheduled care Plan	Service Improvement	SP3 & 8 MFT – Unscheduled Care	Green	Deliver Unscheduled Care Plan key objectives for 2019 – 2020 focussing on frailty, anticipatory care and intermediate care at home	On track – wide range of activities in place to deliver refreshed local Unscheduled Care Plan. Being overseen by reconvened East Dun Unscheduled Care Group. New MSG targets for East Dun signed off by HSCP Board in March 2019.	31 March 2020	Potential link to utilisation of set aside budgets
	Oral Health Services							
44	Further improve dental services for priority groups	OHSP01/ Service Improvement	LOIP3 LOIP6 SP1	Green	Following production of ED HSCP performance report for dental services, key results areas and recommendations were made which support this project. This links to the Oral Health Improvement Plan launched in Jan 2018 by Scottish Government.		31 March 2020	Current Investment – 3.11 million across GG&C Efficiency of 3.5% per year already given up over last 3 years - none expected for 2019/20.
45	Review the balance and proportionality of oral health improvement programmes across adult and child	OHSP02/ Service Improvement	SP1	Green	Ensure resources are targeted to the most appropriate areas in East Dunbartonshire HSCP, addressing health inequalities and ensuring		31 March 2020	Current investment £3.1 million across GGC. Financial budget increase by 210K as extension to fluoride varnish

	services				best use of resources available.			programme agreed
46	Develop a Health Board wide premises strategy in relation to PDS services.	OHSP03/ Service Transformation	SP1	Green	Development of a Health Board wide premises strategy in relation to PDS services, including consolidation and possible reduction and relocation of oral health services in relation to the PDS.		31 March 2020	Current Investment - £4.687 million Financial Efficiency –Any savings from budget require to be returned to SG in this year's allocation to GGC.
	HSCP Wide							**£650k**
47	Review of Charging for Day Services / Transport	BP11 / Service Transformation	SP8	Green	Review of charging levels for day Services and transport in line with benchmarked average.	Engagement with strategic partners and older people daycare service users and carers complete. Letter to be devised, customer lists being collated to be issued w/c 3rd June with expectation that charges will commence mid July 2019.	June 2019	Financial Efficiency – £65k expected for 2019/20.
48	Review of 3rd Sector Grants	BP22 / Service Transformation	SP8	Amber	Review of payments to 3rd sector organisations to maximise efficiencies from this sector.	Review of payments to 3rd sector organisations concluded, engagement with 3rd sector ongoing. Final proposals under consideration with expectation that letters will be issued with 8 weeks notice to 3rd sector providers.	June 2019	Financial Efficiency – £185k expected for 2019/20.
49	Review of Integrated	BP27 / Service	SP8	Green	Review and maximise opportunities for		Ongoing	No financial efficiency expected

East Dunbartonshire Health & Social Care Partnership

	Structures	Transformation			integrated management structures across the HSCP.			during 2019/20
50	Vacancy Resourcing	Management Action	SP8	Green	Review of vacancies across the partnership.	Vacancy management processes in place across the partnership.	June 2019	Financial Efficiency – £400k expected for 2019/20.
51	Develop a Health & Care Centre within the west locality	Service Transformation	SP8 MFT – Local Care	Amber	Develop a business case for a new building in the West Locality	Identification of capacity to take project forward underway.	March 2020	No financial efficiency expected
52	Remodelling of the KHCC	Service Transformation	SP8	Amber	Remodel accommodation to support smart working	Plans developed, decant arrangements to be finalised with expectation that works commence August 2019.	Completed in March 2020	No financial efficiency Expected
53	Remodelling of Southbank	Service Transformation	SP8	Amber	Remodel accommodation to support smart working	Plans developed, decant arrangements to be finalised with expectation that works commence August 2019.	Completed in March 2020	No financial efficiency Expected
54	Development of ICT Strategy	Service Transformation	SP8	Green	Development of a strategy which support integrated working within the HSCP and supports modern, fit for purpose service delivery models.	Workshop progressed to identify local partnership priorities, review of partner agency strategies underway which will impact on HSCP.	September 2019	No financial efficiency Expected

ED HSCP Financial Planning 2019/20
Efficiencies 2019/20

Target Saving		HSCP £3,867.00					
Business Plan Ref	**Action / Status**	**Item**	**2019/20 Saving Identified £(k)**	**Responsible Officer**	**2019/20 Saving Expected May 2019 £(k)**	**2019/20 Shortfall**	**Comment**
19_20 BP5	Business Case	CM2000 External Inv	300.0	Derrick/Stephen	150.0	150.0	Assume half year - number of dependencies re homecare review, Care at home F/Work, capital funding and potential procurement issue
19_20 BP11	Business Case	Day Care /Transport Charging	65.0	Jean	43.3	21.7	Assume July implementation
19_20 BP12	Business Case	Transport Policy	52.5	Claire/David	52.5	-	Half year assumed - still to be fully quantified
19_20 BP20	Business Case	Review of Out of School provision for children with disabilities	0.0	Claire	-	-	
19_20 BP22	Business Case	3rd Sector Grants	185.0	Jean	138.8	46.3	Assume June implementation - potential this may be higher, ongoing discussion with 3rd sector
19_20 BP25	Business Case	Charging Policies	38.0	Jean	38.0	-	Complete - delivered
19_20 BP30	Business Case	Milan Daycare	0.0	Caroline	-	-	Work progressing to develop a community based model - potential saving not anticipated in current year
19_20 BP1	Mgt Action	Sleepovers	50.0	Caroline/David	50.0	-	Review through budget monitoring
19_20 BP4	Mgt Action	LD In house Enhanced Day Care	100.0	Caroline/ Alan C	100.0	-	Review through budget monitoring
19_20 BP7	Mgt Action	Review of Fostering	60.0	Claire	60.0	-	On track
19_20 BP9	Mgt Action	Smart Flat /TEC	15.0	Derrick/Stephen	15.0	-	On track
19_20 BP10	Mgt Action	Review of Day Care East	150.0	Derrick/Stephen	150.0	-	On track
19_20 BP13	Mgt Action	Fair Access to CC	100.0	Caroline/Alan C	100.0	-	On track
19_20 BP14	Mgt Action	Review of Respite	10.0	Derrick/Stephen	10.0	-	On track
19_20 BP15	Mgt Action	Blue Badges In House	36.0	Derrick	18.0	18.0	Work still to be progressed, assume half year
19_20 BP17	Mgt Action	MHO Agency Spend	0.0	Caroline	-	-	cost avoidance - work still to progress
19_20 BP18	Mgt Action	HAT / Community Care Agency Spend	0.0	Derrick	-	-	cost avoidance - work now progressing
19_20 BP19	Mgt Action	West Day Care Rationalisation	26.0	Derrick	13.0	13.0	Work still to be progressed, assume half year
19_20 BP21	Mgt Action	Maximising Use of Equipment	0.0	Derrick	-	-	Work still to be progressed.
19_20 BP23	Mgt Action	Ordinary Residence MH	100.0	Caroline	50.0	50.0	Assume half year - require support from legal services to progress
19_20 BP24	Mgt Action	Ordinary Residence OP	0.0	Derrick	-	-	Assume half year - require support from legal services to progress
19_20 BP26	Mgt Action	Care Home Placements	300.0	Derrick	300.0	-	Review through budget monitoring - anticipated downturn in care home placements
19_20 BP28	Mgt Action	Review of All LAAC Residential Placements	150.0	Claire	150.0	-	Review through budget monitoring
19_20 BP29	Mgt Action	ASP Training	0.0	Caroline	-	-	Working with HR colleagues to find a means to progress - cost neutral
19_20 BP31	Mgt Action	Allotments	88.5	Caroline	51.6	36.9	Assume 3 mth notice to terminate service by end August 2019
	Mgt Action	OT Post Rehab Team / vacancy mgt	30.0	Derrick	30.0	-	Complete - delivered
	Mgt Action	Review of LD RAM	50.0	Caroline	50.0	-	Complete - delivered
	Mgt Action	MH / Addictions health commissioning	30.0	Caroline	30.0	-	Saving will be informed by needs assessment work due to report Oct 2019
	Mgt Action	Vacancy Resourcing	400.0	Jean	400.0	-	Complete - delivered
	Mgt Action	Continuing Care (one off)	260.0	Derrick	260.0	-	Complete - delivered
	Mgt Action	Mainline ICF	100.0	Derrick	100.0	-	Complete - delivered
19_20 BP2	Service Review	Disabilities Function (Transitions)	80.0	Claire /Caroline	55.0	25.0	Assumed June implementation - delay to Sept
19_20 BP3	Service Review	Review of Transitions	0.0	Claire		-	
19_20 BP6	Service Review	Homecare Review	825.0	Derrick/Stephen	412.5	412.5	Delay in progressing review due to complexity - saving linked to revised structure / operating model, review function, maximise use of CM2000, shift balance to private provision.
19_20 BP8	Service review	Review of Children & Families Staffing Structure	150.0	Claire	100.0	50.0	Assumed June implementation - delay to Sept
19_20 BP27	Service Review	Integrated Structure Review	0.0	Susan		-	
		TOTAL £k	**3751.0**		**2,927.7**	**823.3**	

Total Partnership Savings requirement	3,867
Total Partnership Savings Identified	3,751
Savings Gap	116.0
Improvement health offer	206.0
Savings Gap	-90.0
Mgt Action	2055.5
Business Cases	1695.5
	3751.0

East Dunbartonshire Health & Social Care Partnership

Agenda Item Number: 8

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12 June 2019**
Subject Title	**EDC Internal Audit Annual Report 2018/19**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, Chief Internal Auditor, 0300 123 4510**

Purpose of Report	The purpose of this report is to provide the Health & Social Care Partnership Performance, Audit & Risk Committee with the Annual Internal Audit Report and opinion on East Dunbartonshire Council's systems. This report includes consideration of those systems and processes under the strategic direction of the Partnership.

Recommendations	The Audit Committee is asked to: a) Note the Annual Internal Audit Report and the Internal Audit Opinion for 2018/19.

Relevance to HSCP Board Strategic Plan	None directly.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil
Economic Impact:	Nil
Sustainability:	Nil
Risk Implications:	This report provides an overall opinion concluding on the adequacy and effectiveness of the Council's framework of governance, risk management and control. This assurance is then provided to the Health & Social Care Partnership for those systems under its strategic control.

East Dunbartonshire Health & Social Care Partnership

Implications for East Dunbartonshire Council:	Nil

Implications for NHS Greater Glasgow & Clyde:	Nil

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 East Dunbartonshire Council's (the Council) Audit & Risk team provides an independent and objective assurance function that is guided by an overriding objective of adding value to improve systems controls and operations. This assurance is then provided to the Health & Social Care Partnership for those systems under its strategic control. The team provides a systematic and disciplined approach to the evaluation of the internal controls and governance processes in accordance with the Public Sector Internal Audit Standards.

1.2 One of the primary objectives of the Audit & Risk team is to provide a high quality and effective internal audit service, which complies with professional best practice, meets the needs of stakeholders and assists the Council's Audit & Risk Management Committee and the H&SCP's Performance, Audit & Risk Committee to effectively discharge its role and responsibilities. The team's purpose, authority and responsibilities are set out in more detail in the Internal Audit Charter, which has previously been agreed by the Council and presented to this committee on 1st March 2019.

1.3 The presence of an effective internal audit team contributes towards, but is not a substitute for, effective control and it is primarily the responsibility of line management to establish internal control so that the activities are conducted in an efficient and well-ordered manner, to ensure that management policies and directives are adhered to and that assets and records are safeguarded.

1.4 The Council has three main lines of defence in its control environment. Firstly, controls are implemented in services by management. Secondly, senior management monitor the effectiveness of the controls through financial control, security controls, risk management and other activities such as performance management through the HGIOS (How Good is Our Service) reports. Finally, the work of the internal audit team provides a third line of defence, with the audit plan being specified to provide an annual opinion on the Council's internal control systems, governance and risk management systems. Any control weaknesses identified are highlighted to management and to committee and progress in implemented agreed actions is monitored through twice yearly internal audit follow up reporting.

1.5 Annual Audit & Risk Plans are agreed by the Council at the start of the financial year. Scrutiny of Audit and Risk outputs and performance is provided during the course of the year at the Council's Audit & Risk Management Committee and at Scrutiny Panels, with corresponding reports being tabled at Audit & Risk Management Committee meetings. These reports advise Members of the outcomes of audit work with performance reports enabling oversight and scrutiny regarding the delivery of work. The audit work is then reported on to the H&SCP Performance, Audit & Risk Committee, to enable scrutiny from an H&SCP perspective, with focus on the audit areas under the strategic direction of the Partnership.

1.6 Audit & Risk activity is planned to enable an independent annual opinion to be given by the Audit & Risk Manager on the adequacy and effectiveness of internal controls within the Council. This includes those systems that achieve the corporate objectives of the Council and those that manage the material risks faced by the Authority. For 2018/19 this opinion is included in the Annual Audit Report at **Appendix 1** which also includes the 'Statement of Assurance to the H&SCP on the Adequacy and Effectiveness of the Internal Control System' for the year.

1.7 The annual statement and opinion includes specific consideration of:

- Summary of work supporting the opinion,
- Comparison of work carried out against work planned,
- Performance of the Audit & Risk Team,
- Impairments or restriction of scope,
- Conformance with Public Sector Internal Audit Standards, and
- Consideration of any other relevant issues.

1.8 The statement concludes that reasonable assurance can be placed upon the adequacy and effectiveness of the internal control systems in the year to 31 March 2019.

East Dunbartonshire Council

Annual Internal Audit Report

2018/19

Gillian McConnachie

Audit & Risk Manager

APPENDIX 1

Annual Audit Report 2018/19

The Annual Audit Report is a summary of the activities of the Council's Internal Audit Team for the financial year 2018/19. This report provides an overall opinion concluding on the adequacy and effectiveness of the Council's framework of governance, risk management and control. The opinion takes into account the expectations of senior management, the Audit & Risk Management Committee (A&RMC) and other stakeholders. It is supported by sufficient, reliable, relevant and useful information as referenced in the body of this report. Such information seeks not only to demonstrate compliance with relevant Public Sector Internal Audit Standards but to provide thorough consideration of the Council's systems of governance, risk management and control frameworks as they were in place throughout the financial year.

Internal Audit Opinion

It is my opinion that, reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control systems, governance and risk management systems in the year to 31 March 2019.

In reaching this conclusion, I note risks raised by Internal Audit in the current and previous years relating to procurement practices, key anti-fraud payment controls, responsibilities regarding Social Work payments, risks around Home Care and business continuity arrangements. Auditors continue to review compliance with the agreed actions as part of an established six monthly cycle. Management have reported progress towards mitigation of these issues and Auditors will conduct testing as part of the 2019/20 audit programme.

The opinion represents a consolidated view, informed by a number of sources and, in bringing these together, considers whether there is evidence that key controls are absent, inadequate or ineffective. Such work includes an assessment of any weaknesses identified and whether these, taken independently or with other findings, significantly impair the Council's system of internal control. Wider issues relating to the Council's corporate governance framework and risk management arrangements have also been considered in providing the opinion, having been specifically included in our programme of audit work for the year for that purpose; the work that supports this opinion is highlighted in subsequent sections.

The level of assurance provided by the Audit & Risk Team can never be absolute. This reflects the sample nature of the work carried out, the relative scope and objectives of audit assignments and those explanations offered, and evidence provided by officers. In addition, factors external to the audit process including human error, collusion or management overriding controls highlight the potential for systems historically highlighted as being satisfactory to become exposed to risk or loss.

This opinion is reflected in the Statement on the Adequacy and Effectiveness of the Internal Financial Control System of East Dunbartonshire Council included in *Appendix A* to this report.

Summary of Work Supporting the Opinion

The opinion is informed by a number of sources, including the work completed as part of the Annual Audit & Risk Plan. Each audit assignment in the plan addresses the following specific areas: systems, regularity, irregularity, performance, consultancy, risk and ICT. The risk of fraud is also considered in each assignment, and the plan details the area of Strategic Accountability in relation to the system reviewed; this allows the Audit & Risk Manager, as the Council's Chief Internal Auditor, to draw sustainable conclusions based on a range of activities that reflect the diversity of work carried out by the Council.

The 2018/19 Plan was substantially completed in terms of required outputs presented to the A&RMC, with 32 outputs completed compared to 35 outputs planned. A detailed comparison of the work carried out against the Plan is provided in subsequent sections.

The opinion is also informed by our programme of follow up activities, which reviews the extent to which those risks previously identified have been subsequently managed or mitigated. Internal Audit presented a half-yearly follow up report to the Audit & Risk Committee in December 2018, which reported that 14 overdue High risk issues remained outstanding. Internal Auditors asked for management to focus on improving this figure. Progress is reported in the Annual Follow-up Update for 2018/19, presented as a separate agenda item, which shows an improvement in that six High risk issues are now outstanding. Auditors would highlight, however, the ongoing risks in relation to Business Continuity and Home Care. The recent Records Management Plan included the establishment of a Working Group to progress the review of the Business Continuity Plan. The team continue to follow up with Executive Officers to ensure that residual issues are addressed.

Additionally, the Council's Audit & Risk Manager provides representation to the Glasgow City Deal Audit Support Group. The Group is a key requirement of the City Deal assurance framework and is an important consideration in the overall governance arrangements. Representatives of the group are required to provide an Assurance Statement on behalf of their Councils, highlighting any concerns or weaknesses that may need to be taken into consideration by the Glasgow City Region Cabinet. Having reviewed City Deal activities within East Dunbartonshire Council, auditors noted that funding had been received during the course of the year relating to employability workstreams. Auditors reviewed the transactions in the year and compared the Glasgow City Deal information to that contained on the Council's general ledger. In addition, and considering the wider governance arrangements within the Council, there were no material issues that needed to be brought to the attention of the Glasgow City Region Cabinet; the statement was therefore prepared on this basis.

Comparison of Work Carried Out Against Work Planned

The 2018/19 annual audit plan included provision for a direct allocation of 985 audit days and planned production of 35 outputs. The commitment to deliver such an extensive programme represents an increase of nine planned outputs compared to the previous year actuals and the commitment of the team to deliver an opinion based on the widest possible range of audit work.

Audit work for the year ended with outputs being 91% complete having applied 96% of the resources allocated in the Plan. In addition, there were some underlying variations in outputs noted in *Table 1* below. During the course of the year, ongoing performance reports have been presented to the A&RMC with progress being reported to enable ongoing Member oversight, scrutiny and challenge.

Table 1 **-** *Analysis of Outputs by Audit Type*

Audit Type	Completion Number	Completion %
Systems	6 Completed out of 9 Audits Planned	67% Complete
Regularity	12 Completed out of 15 Audits Planned	80% Complete
Irregularity	2 Completed out of 1 Audits Planned	>100% Complete
Performance	2 Completed out of 2 Audits Planned	100% Complete
Consultancy	10 Completed out of 7 Audits Planned	>100% Complete
Information Technology	0 Completed out of 1 Audits Planned	0% Complete
Total	**32 Completed out of 35 Planned**	**91% Complete**

In reviewing the performance of the team, it was noted that two reports out of 32 in 2018/19 were issued outwith the target of 20 days of fieldwork, giving a compliance rate with this Performance Indicator of 94%, against a target of 100%, but representing an improvement on the 2018/19 figure of 85%. In both instances of the target not being met in 2018/19, this was due a management decision being taken to prioritise time critical pieces of work, meaning that a finite number of other audits were not issued in accordance with our internal timescales. This has been reported through the Finance & Audit 'How Good is our Services Report'.

Systems

Our work included six key system areas for consideration, and our assurance on these areas is detailed below. A further three systems audits on Direct Payments, Payroll and Budget Setting and Monitoring were work in progress at the year end and so are not included as outputs for the year. These audits are at the finalisation stage and will be or have been completed post year end.

Key Payment Controls - Following a significant fraud at Dundee City Council[1], Internal Audit were requested by the CFO to review the Council's key payment controls. The review concluded that the controls were generally reasonable, but made a number of recommendations to improve controls, including one High risk issue relating to the lack of a system audit trail when changes are being made to bank details. Management are working to address this issue with a resolution expected by the end of June 2019.

Pupil Equity Fund - Auditors performed a systems audit on the area of Pupil Equity Funding, which was new ring fenced funding in 2017/18. The Council received nearly £1.6m of PEF in 2017/18. Auditors found that the system is generally well administered, meeting the requirements of the Scottish Government in terms of allocation of funding to individual Schools with Improvement Planning and Self Evaluation being key areas of focus. However, three risks were identified by auditors – two Medium risk issues relating to the planning of carried forward amounts and adherence to Procurement procedures and one High risk issue relating to inconsistencies in the classification of staff as being funded by PEF.

[1] Audit Scotland produced a report on the fraud at Dundee City Council, available at: https://www.audit-scotland.gov.uk/report/201617-audit-of-dundee-city-council-report-on-a-significant-fraud

Cash and Bank - Controls over income at Hubs were assessed as generally reasonable. The four issues identified in this report relating income security, segregation of duties, insurance provisions and policies and procedures have all been resolved since the audit.

Welfare Fund Crisis Grants and Community Care Grants - Auditors performed a systems review of the Council's administration and delivery of the Scottish Welfare Fund. Auditors asked management to address the High risk issues identified as a matter of priority relating to the lack of a reconciliation between Scottish Welfare Fund records and the Councils Ledger and to the sharing of user accounts, 'pods' for PayPoint, resulting in a lack of accountability for payments. These issues have now been addressed.

Voids - Auditors identified one High risk issue relating to tenant recharging invoicing being completed on a timely basis. A further three Medium and one Low risk issues were raised by auditors, relating to completion of repairs assessment forms for homeless voids, the independent monitoring of voids by management, an update of procedures and the utilisation of the Voids Framework to assist in meeting timescales. Management have accepted all the issues raised and have agreed an action plan to mitigate the risks identified.

Freedom of Information - Auditors performed a follow up review on Freedom of Information and concluded that the controls governing Freedom of Information requests are generally reasonable with several improvements having been made since the last review in 2015/16. The Council's adherence to the 20 day response target has seen marked improvements over the years; improving from 79% in 2014/15 to a reported 97.8% for 2017/18. This has been supplemented by the development of a training module and the increased scrutiny of the requests in the form of reporting to the Audit & Risk Management Committee. Further improvements can be made in respect of the development of quality assurance procedures. An Action Plan has been prepared, highlighting issues identified by internal audit, with recommendations for improvement. Management responses are awaited for this report. Auditors suggest that control processes surrounding the approval of review requests and the checking of responses require development.

Regularity

Carefirst Testing - The Internal Audit plan included provision for testing a sample of 30 social work payments. As a result of this work, Auditors have noted several areas where controls could be enhanced, including the documentation of procedures, which should clarify the respective responsibilities of the teams involved, and the retention of evidence for non-standard rates paid to service providers. One High risk issue was raised in relation to the clarity of responsibilities. Management has accepted this issue and will seek to resolve it through the ongoing service review and transformation programme, with a target date of Sep-19.

Stock Count - Our annual year-end audit of the Council's stock was concluded, with no significant issues identified.

Annual Assurance - A number of documents that collate the work of the Internal Audit team have been produced by the team as part of their responsibility for annual assurance. These are the twice yearly follow up reviews, the annual Internal Audit report (this document), the drafting of the Annual Governance Statement for inclusion in the accounts and signature by the Council Joint Leaders and Chief Executive, and, additionally, assurance statements on the Council's work for the Health & Social Care Partnership and City Deal.

Internal Audit Charter - In order to enhance compliance with Public Sector Internal Audit Standards, the Audit Charter was reviewed and refreshed in the year.

Social work regularity review – This was carried out at Kelvinbank Resource Centre and the report was finalised post year end. Issues relating to petty cash, debt for meal charges and inventory procedures were highlighted by Auditors and an action plan has been agreed to address the issues raised.

School Funds - Also post year end we reported on schools funds and concluded that, from the sample selected, the income and expenditure appeared to be legitimate and in accordance with Education procedures. Auditors made recommendations to improve the controls around school funds for future years relating to the timely submission of accounts and the use of generic expense categories.

The Internal Audit Plan for 2019/20 has also been drafted and previously approved by the Audit & Risk Management Committee.

Irregularity

Direct Payments - The Audit Scotland Fraud Returns completed by the Council were reviewed. Historic weaknesses were noted in the area of Direct Payments in relation to a potential fraud. Internal audit have reviewed controls in this area and have produced a consultancy note on the potential fraud case and a full systems audit report on the area of Direct Payments post year end. Auditors concluded that the controls in the area of Direct Payments are now generally reasonable, whilst noting some weaknesses in the control environment, particularly in the area of Support Reviews, Ceased Payments, and Financial Monitoring, which require attention in order further improve the control environment. A High Risk issue has been identified in relation to Support Reviews being carried out on a timely basis. An action plan is in the process of being agreed to address the issues raised.

Two further potential frauds were investigated by the audit team in the year. One related to a theft of £570 from an Early Years establishment. Auditors concluded that the controls around income collection and security at the establishment were weak and recommended that access to the office should be adequately restricted and procedures adhered to, in order to prevent a recurrence. Improved controls have now been introduced within the establishment to ensure that all income is kept secure and access is limited, with funds being passed for banking more regularly.

The other potential fraud related to an apparent irregularity in a school funds records. This investigation concluded that the issue arose due to incorrect accounting entries, rather than a fraud. A full audit trail is available from the software for the periods in question and auditors were satisfied that there were no missing funds, only errors in the way the funds were recorded. The source of the issue was a failure of the nursery software and the decision to use the School Funds software to record Nursery Fund transactions. Auditors made recommendations to prevent a reoccurrence.

No major concerns have been noted.

Performance

Local Government Benchmarking Framework (LGBF) - The Council is required to provide performance indicators, the majority of which are sourced directly by the Improvement Service from existing submissions. However, twelve of the indicators are directly submitted by the Council's Corporate Performance and Research Team. Internal audit performed an audit to verify these indicators. We were able to give assurance on all of the indicators as published, although we noted one minor error in the draft version, which was subsequently corrected in the final version. No material errors were noted during the course of the audit.

How Good is Our Service (HGIOS) - The HGIOS self-evaluation model reports progress against the Strategic Groups' Business Improvement Plans (BIPs). Auditors performed sample testing of

reported metrics and concluded that the controls governing the management and reporting of the Council's HGIOS Performance Indicators are generally reasonable. However, from the sample testing performed, some weaknesses in the control environment were identified, including the process for ensuring BIP targets are transferred accurately into HGIOS reports, and the availability of documented support for the figures reported. An action plan has been agreed in order to address the issues noted.

Consultancy

Resources are allocated in the audit plan for consultancy work. A number of additional reviews have been conducted in response to requests for specific pieces of work.

- *91 Main Street, Lennoxtown* – The full report was presented to the Audit & Risk Management Committee in Oct-18 in private, together with an action plan highlighting required improvements.
- Property Maintenance Procurement Practices – This review was requested by the Depute Chief Executive – Education, People & Business. This followed the issue of an internal memorandum to the Council's Chief Finance Officer outlining a number of concerns surrounding procurement practices within Property Maintenance. Concerns were raised in respect of payments being made to non-contracted suppliers and delays surrounding the commissioning of a new neighbourhood services framework.

  Auditors noted deficiencies in the contract management arrangements in place in Property Maintenance at the time of the review. Auditors asked that lessons be learned from the issues surrounding management and monitoring arrangements to reduce the risk of similar issues occurring in the future or within other Council services. Auditors prepared an action plan as an appendix to this report, summarising the main issues, of which two were classified as High risk and three as Medium. The High risk issues identified relating to Contract Monitoring and Non Contracted Spend, including two noted instances of retrospective Purchase Orders and instances whereby spends were being incurred against both expired contracts and suppliers who were not awarded a place on the current framework, in breach of Standing Orders. The Medium risk issues relate to Training and Awareness, greater clarity required for Roles and Responsibilities, and retention of Supporting Documentation.

  Whilst the specific Contract management issue noted by Internal Audit related to Property Maintenance, the Organisational Transformation Strategic Services Review has considered contract management, with the structure anticipated to go live and fully functioning in the coming months. The review has refreshed the resource profile for the Contract Management functions. In line with continuous improvement, the revised structure will offer opportunity to review existing contract management practice and seek to embed revised governance where this is identified. Internal Audit have a review of Contract Management planned for 2019/20.
- *Controls at Mugdock* - The Team Leader at Mugdock Park requested that the Internal Audit team provide assistance in establishing strong financial controls around income collection and banking for the new visitor centre and shop. Auditors proposed enhanced controls around income, including key security, reconciliations and procedures for counting cash. These proposals were accepted by the Team Leader and it is expected that the revised controls provide enhanced assurance over the various sources of additional cash income at the Park.
- *Grants Claims Audits* – Auditors reviewed the validity of five grant claims. Auditors made recommendations to enhance controls in this area, to ensure that claim values are supported by appropriate back up and to ensure that adequate documentation is retained. A High risk issue was raised in relation to the accuracy of the detail held on the job costing system, as audit testing identified a discrepancy which management have agreed to address. A Medium and a

Low risk issue have also been raised in relation to Policy and Procedures and Records Retention. Management have accepted these as issues and agreed corrective action.

- *Advice on financial systems – Mosshead PS* - Auditors used some planned Education regularity time to review Mosshead Primary School's financial systems. The scope of the audit included a review of the School Fund, the Petty Cash Imprest and the School's Delegated Management of Resources (DMR) budget. Auditors noted that a School Fund constitution and Committee had recently been established. During the course of the work undertaken no areas of concern were noted, and so Auditors concluded that the control environment at the School was reasonable.

- *Brexit – Financial Risks* – In response to emerging risks relating to the possibility of a 'no deal' Brexit, Internal audit issued a Consultancy Note on the Financial Risks faced by the Council in relation to this scenario. In this note, internal audit opined that indirect financial risks are likely to have the greatest impact on the council in the event of a no deal Brexit. A number of risks were highlighted including: the possibility of lower than expected settlements from the Scottish Government, increased borrowing costs, cost pressures, reduced council tax income, and EU funding streams. It was recognised that management had stepped up their preparations, given the increased likelihood at the time of the consultancy note being prepared of a no deal Brexit. Internal audit asked that this focus should continue and accelerate, including completion of the exercise that has begun of recognising all significant risks associated with Brexit and recording and implementing mitigating actions. It was noted that a chaotic no deal Brexit could have significant financial implications for the Council. It was recommended that management should seek to quantify and mitigate these risks as far as possible and that contingency planning should be included in the budget setting process.

ICT

- One ICT audit (Cyber Security) was planned for the year. This is at the draft report stage and the results will be presented to a future Audit & Risk Management Committee, with consideration being given to improving the governance surrounding Cyber Security, which is recognised as a risk on the corporate risk register.

Audit Development

Allocations to Audit Development represent resources dedicated to the development of quality processes, benchmarking and adherence to good practice requirements. A number of positive developments have been completed in this area in the year with the completion of a self-assessment against Public Sector Internal Audit Standards (PSIAS), a review of the Audit Charter and the commencement of a benchmarking exercise with nearby similar sized authorities. Performance Indicators have been selected to this end and in 2019/20 data will start to be compared. This will be used to start conversations relating to any differences in audit approaches, with a view to identifying best practice and driving improvement in the Internal Audit function.

An Internal Audit Satisfaction Survey is issued to services following the conclusion of each audit. The results of these surveys are monitored to identify opportunities for improvement within the service.

The Internal Audit service takes a 'continuous improvement' approach to our internal audit work. This is reflected in our reports and recommendations made to services and also in the approach to the internal audit work itself, with a focus in making incremental improvements to our work through efficiencies, and/or improved quality. This helps us to improve our quality and adherence to PSIAS, and to focus on the areas of greatest risk and where we are able to add the most value. Examples of improvements identified over the past year include:

- piloting of new formats of internal audit reports,
- the introduction of quarterly reporting to Executive Officers on Outstanding Audit risks,

- revision of the declaration of interests form,
- a revision to the format of follow up reports, and
- improvements to the planning process, including documentation of expected risks and any potential threats to independence.

Performance of the Audit & Risk Team

The work of the Audit & Risk Team is reflected in the Council's annual '*Business Improvement Plans'* (BIPs), quarterly '*How Good Is Your Service*' (HGIOS) reports and Annual Scottish CIPFA '*Director of Finance Indicators*'.

Both BIPS and HGIOS report compliance with the following indicators and HGIOS reports are presented to Members of the Policy & Resources (P&R) Committee on a quarterly basis. Current indicators reported through BIPs and HGIOS are noted as follows:

- Percentage of finalised audit outputs against the number anticipated in the Plan.
- Percentage of productive days worked against the target productive days in the Plan.
- Percentage of audit reports issued within 20 days of completion of fieldwork.

These indicators are reported on throughout the year, forming a consistent thread from the BIP to HGIOS, with subsequent scrutiny delivered by the A&RMC and P&R. The year-end position in relation to each of these indicators is included above in the section relating to the *'Comparison of Work Carried Out Against Work Planned'*.

CIPFA's *'Director of Finance Indicators*' includes consideration of a number of key performance indicators, two of which relate to the provision of internal audit services. These are the cost of the internal audit service per £1m of Council expenditure and productivity of internal audit as measured by the percentage completion of the internal audit plan. The most recent figures available are for 2017/18 and these indicators highlight that:

- the cost of internal audit increased in 2017/18 due to the filling of a vacancies in the team in the year.

- The figures also show 97% of productive days as compared to those originally shown as required to complete the annual plan. This was as anticipated in our 2017/18 annual report, and will continue to be monitored.

The 2018/19 data has not yet been collated across the authorities for publication.

Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. External auditors seek to rely on the work of internal audit wherever possible. As part of their planning process Audit Scotland carry out an assessment of the internal audit function to determine whether the Council have sound documentation, standards and reporting procedures in place and comply with the main requirements of the Public Sector Internal Audit Standards (PSIAS). No such concerns were raised as part of this planning process.

Impairments or Restriction of Scope

There have been no impairments or restrictions of scope during the course of the year.

Reliance on Other Assurance Providers

The internal audit opinion also includes consideration of the work of other assurance providers. This includes those reports issued by the Council's external auditors, Audit Scotland, both individually and on behalf of the Local Area Network of other scrutiny partners. A key consideration of the internal audit team is the work undertaken by Audit Scotland on their Key Financial Controls. Whilst

the work of the internal audit team has a broader focus on systems, encompassing operational, in addition to financial systems, this remains an important indicator.

Audit Scotland's Management Report for 2018/19 highlights six control weaknesses that are being considered as part of their approach to the audit of the Council's financial statements. These include: System user access documentation, Housing rents system access, Trade receivable reconciliations, Council tax discounts/reliefs – supervisory checks, Authorisation of journals, and Housing rent arrears. An action plan will be prepared to address the issues raised.

The team have also liaised with the external audit team during the course of the year. This has enabled the team to engage with our external auditors on a range of issues covered within their reports and letters on financial controls, financial statements, annual report and best value arrangements.

The work of the internal audit team continues to place reliance on assurance provided by, for example, the Chief Social Worker in their annual report, the work undertaken to assess our IT network resilience for PSN accreditation and our performance through the Local Government Benchmarking Forum.

Progress & Results of the Quality Assurance Improvement Programme

The Internal Audit function is required to adhere to PSIAS in order to ensure quality and consistency across the public sector. It is a requirement of these standards that periodic self-assessments are conducted to evaluate conformance with the Code of Ethics and the PSIAS. Under Section 7 (1) of the Local Authority Accounts (Scotland) Regulations 2014, the council must operate a professional and objective internal auditing service in accordance with recognised standards and practices in relation to internal auditing. The Council defines such practices as those set out within the Public Sector Internal Audit Standards. A self-assessment against PSIAS was completed by the Audit & Risk Manager in May 2019 and forms part of EDC's Quality Assurance and Improvement Programme for Internal Audit. As a result of this assessment, an action for improvement has been identified in relation to the documentation at the planning stage of any conflicts of interests.

In addition to the self-assessment, an External assessment was completed of the Internal Audit function in 2018. It was found that, in the opinion of the assessor, the Internal Audit team fully conforms to twelve of the standards and generally conforms to the other standard (Independence and Objectivity). The assessment made two recommendations to improve compliance, which have been implemented by the Audit & Risk Manager.

Internal Audit have also issued questionnaires on completion of each audit assignment. Three completed questionnaires were received in the last year, the results of which will be used to improve the internal audit service.

All audit files are reviewed by the Audit & Risk Manager to ensure high standards are maintained and to encourage a continuous improvement approach by the team.

Statement of Conformance with Public Sector Internal Audit Standards

Internal Audit is required to comply with the Public Sector Internal Audit Standards (PSIAS). This is assessed herewith by the Audit & Risk Manager.

The Audit & Risk Manager deems the service to fully conform with PSIAS. In 2017/18, an exception was in the area of Independence and Objectivity, whereby the service was deemed to generally conform. However, due to changes in the organisational structure, the Audit & Risk Manager no longer has responsibility for Health & Safety or Corporate Performance & Research. This has enhanced the Audit & Risk Manager's organisational independence. Furthermore, the actions

identified by the external assessor in 2018 and by the self assessment carried out in 2018 have been implemented. One further point for improvement was identified in the 2019 self assessment against PSIAS but is deemed immaterial to the overall assessment of full conformance. This relates to the documentation of any potential conflicts of interest at the planning stage. This consideration has been added to the team's standard planning document and will be implemented for audits commencing in 2019/20.

Other Issues

I am aware of no other material issues that require to be reported at this time.

Appendix A

STATEMENT OF ASSURANCE TO THE HEALTH AND SOCIAL CARE PARTNERSHIP ON THE ADEQUACY AND EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM OF EAST DUNBARTONSHIRE COUNCIL FOR 2018-19.

To the Members of the Health and Social Care Performance, Audit & Risk Committee, the Chief Officer and the Chief Finance & Resources Officer of the H&SCP

As the Audit and Risk Manager of East Dunbartonshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system of the Council for the year ended 31 March 2019 to the H&SCP.

Respective Responsibilities of Management and the Internal Audit Team in Relation to Governance, Risk Management and Internal Control

It is the responsibility of the Council's senior management to establish appropriate and sound systems of governance, risk management and internal control to monitor the continuing effectiveness of those systems. It is the responsibility of the Audit & Risk Manager to provide an annual overall assessment of the robustness of governance, risk management and internal control.

The Council's Framework of Governance, Risk Management and Internal Controls

The main objectives of the Council's framework of governance, risk management and internal controls are to ensure that resources are directed in accordance with agreed plans, policies and priorities and to ensure that there is sound decision−making and clear accountability for the use of those resources in order to achieve the desired outcomes for service users and communities.

This includes ensuring that appropriate internal controls and risk management arrangements are in place in order to effectively manage issues which might impact on the delivery of Council services, the achievement of corporate and service objectives and public confidence in the Council. The Council also requires effective internal controls and risk management arrangements to safeguard its employees, to protect its assets, to maintain effective stewardship of public funds, to ensure good corporate governance, to ensure compliance with statutory requirements and to ensure it continues to deliver best value.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of governance, risk management and internal controls.

The Work of the Internal Audit Team

Internal audit is an independent appraisal function, established by the Council, for the review of the internal control system. This function is provided as a service to the organisation as a whole. The Internal Audit Team, objectively examines, evaluates and reports on the adequacy of internal controls in all service areas as a contribution to the proper, economic, efficient and effective use of the Council's resources.

The Internal Audit Team has undertaken a programme of work, in consultation with the Corporate Management Team and key stakeholders, to understand the key risks facing the Council. Thereafter

the plan was formally approved by Audit and Risk Management Committee and published in the form of an Annual Internal Audit Plan.

All Audit and Risk reports identifying system weaknesses, risks and/or non-compliance with expected controls are brought to the attention of senior management and significant findings presented to the Audit and Risk Management Committee. Audit reports and action plans provide insight into the risks identified and include an agreed narrative highlighting the Service's intended course of action including the timescales involved to mitigate and manage the risk. It is management's responsibility to ensure that proper consideration is given to internal audit reports and that appropriate action is taken on those risks identified.

The Internal Audit team are required to ensure that appropriate arrangements are made to determine whether action has been taken on agreed reports or, where appropriate, that management has understood and assumed the risk of not taking action. Significant matters (including non-compliance with audit recommendations) arising from internal audit work are reported to the Audit & Risk Management Committee, the Corporate Management Team, and Executive Officers.

In 2018/19, auditors noted a number of high risk issues within those reports completed in the year and some risks still outstanding from previous years. Such risks include those identified in our audits of Business Continuity and Home Care. The audit work carried out in 2018/19 highlighted the following areas as requiring further improvement: governance arrangements around key decisions, procurement practices, key anti-fraud payment controls and responsibilities regarding Social Work payments. Management have reported progress towards mitigation of these issues and Auditors will conduct testing as part of the 2019/20 audit programme.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit and risk work completed by the Internal Audit Team during the year to 31 March 2019 and material findings since the year end;
- The audit work undertaken by the Internal Audit Team in previous years;
- The assessments of the Annual Governance Statements Internal Checklist for individual strategic accountabilities relating to 2018/19 as completed by Executive Officers;
- The assessment of audit risk to internal and financial controls determined during the preparation of the annual Internal Audit Plan;
- Reports issued by the Council's external auditors, Audit Scotland, and other review agencies; and
- My own knowledge of the Council's governance, risk management and performance management arrangements.

Opinion

It is my opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in the year to 31 March 2019 for those systems under the strategic control of the H&SCP.

Gillian McConnachie CA
Audit & Risk Manager
East Dunbartonshire Council
12 June 2019

East Dunbartonshire Health & Social Care Partnership

Agenda Item Number: 9

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12 June 2019**
Subject Title	**EDC Final Audit Follow Up Report 2018/19**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, Chief Internal Auditor, 0300 123 4510**

Purpose of Report	The purpose of this report is to present Members of the Health & Social Care Partnership (H&SCP) Performance, Audit & Risk Committee with the Final Follow Up Review 18/19, prepared by the Internal Audit team. A copy of the Final Follow Up Report is included as Appendix 1. The information contained in this report is subject to scrutiny by the council's Audit and Risk Management Committee. Auditors have drawn Council attention to those risks that continue to require management intervention in a number of areas. Of particular relevance to the H&SCP are the outstanding risks relating to Home Care and Social Work Contract Monitoring. Progress will be followed up and reported on by Internal Audit in 2019/20. This report provides details of the outstanding risks highlighted by audit, for information, and to allow consideration from the perspective of the H&SCP.

Recommendations	The Audit Committee is asked to: a) Notes the contents of the Final Follow Up report as it relates to the Health & Social Care Partnership.

Relevance to HSCP Board Strategic Plan	None directly.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil

East Dunbartonshire Health & Social Care Partnership

Economic Impact:	Nil

Sustainability:	Nil

Risk Implications:	Risks are identified in the course of Internal Audit work are highlighted to management.

Implications for East Dunbartonshire Council:	Nil

Implications for NHS Greater Glasgow & Clyde:	Nil

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 The 2018/19 Audit and Risk Plan included provision for the follow-up and evaluation of risks identified in all previously issued Internal Audit reports. This is in line with the established cycle of reporting on outstanding audit issues twice a year.

1.2 This Final Follow Up report demonstrates the Council's ongoing commitment to maintain compliance with the Public Sector Internal Audit Standards. These require that the Audit & Risk Manager, as the Chief Audit Executive, 'establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action'. As part of this process the following areas have also been considered:

- Where issues have been noted as part of the follow-up process, the Audit & Risk Manager may consider revising the initial overall audit opinion,
- The results of monitoring management actions may be used to inform the risk based planning of future audit work; and,
- The review extends to all aspects of audit work, including consulting engagements.
- The objective of the review is to provide assurance to key stakeholders that management actions have been effectively implemented. Where this is not the case auditors will establish the reasons for non-compliance, including consideration of the extent to which senior management have accepted the risk of inaction.

1.3 The purpose of this follow-up report is therefore as follows:-

- Provide a summary of outstanding audit issues, focussing on high risk issues. This includes detail of areas where significant progress has been made since the last follow-up report,

- Provide a commentary on of outstanding reports with a review of progress, outstanding actions and areas where risks have been accepted; and
- Inform the Annual Internal Audit Report and opinion (presented as a separate item on this agenda).

1.4 Some audit areas may be subject to a separate detailed follow up review. This may be beneficial when the original report was issued some time ago and when there have been significant changes in the system controls.

1.5 Our consolidated follow up work has identified that 6 overdue High risk and 37 total risks (including 26 Medium and 5 Low risks) remain outstanding. 13 overdue reports are outstanding. This demonstrates progress from previously reported figures in our interim report for 2018/19, when 14 overdue High risk issues and 64 total risks were outstanding. Work is ongoing to manage those previously identified risks to ensure that the risks are fully mitigated. Outstanding risks relating to Business Continuity and Home Care are referred to in the Annual Audit Opinion, which is included in the separate agenda item of the Annual Internal Audit Report at Appendix 1.

1.6 As part of this ongoing cycle of follow up work, auditors will seek to engage with officers to ensure that timescales for implementation remain reasonable and actions are taken to mitigate the original risks. Auditors will seek to understand the reasons why risks have not been managed as originally agreed and that timescales for implementation remain reasonable. It remains a challenge for officers to agree to realistic action plans and corresponding dates for completion. Progress should continue to be focussed on closing the remaining High risk issues.

1.7 Responding to the requirement of the Public Sector Internal Audit Standards, the Audit and Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2019/20 follow up process and will inform future audit work.

APPENDIX 1

AUDIT REPORT

(PROTECTED)

Final Follow-Up Report

2018/19

Prepared by:

Gillian McConnachie
Audit & Risk Manager
Internal Audit
May 2019

1 INTRODUCTION

1.1 The 2018/19 Audit and Risk Plan included provision for the follow-up and evaluation of risks identified in all previously issued Internal Audit reports.

1.2 This final follow up report demonstrates the council's ongoing commitment to maintain compliance with the Public Sector Internal Audit Standards. These require that the Audit Manager, as the Chief Audit Executive, *'establish a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action'*. As part of this process, the following areas have also been considered:

- Where issues have been noted as part of the follow-up process the Audit & Risk Manager may consider revising the initial overall audit opinion,
- The results of monitoring management actions may be used to inform the risk based planning of future audit work; and,
- The review extends to all aspects of audit work including consulting engagements.

2 SCOPE and OBJECTIVES

2.1 The scope of the audit is to review those risks identified during the period April 2012 to the end of May 2019 and establish, through a combination of testing, corroboration and interview, whether the agreed control measures have been adequately implemented, and the associated risks addressed.

2.2 The objective of the review is to provide assurance to key stakeholders that management actions have been effectively implemented. Where this is not the case, auditors will establish the reasons for non-compliance, including consideration of the extent to which senior management have accepted the risk of inaction.

2.3 It would be impractical for auditors to detail all outstanding report issues. Instead, *Appendix A* provides a summary of all reports with overdue outstanding issues.

2.4 The purpose of this follow-up report is therefore as follows:-

- Provide a summary of outstanding audit issues, focussing on high risk issues. This includes detail of areas where significant progress has been made since the last follow-up report; and
- Provide a listing of outstanding reports with comments on progress and outstanding actions.
- Inform the Annual Internal Audit Report and opinion (presented as a separate item on the agenda).

3 METHODOLOGY

3.1 Audit work evaluated the extent to which officers have mitigated individual risks allocated to them. In order to classify progress against audit reports and individual issues classifications have been developed to differentiate between audit reports and issues that have been fully addressed, work towards completion is on-going, limited progress has been made to date or where no progress has been made. These classifications are shown in *Table 1* below with further explanation below.

3.2 Auditors have tailored their approach to reviewing risks depending on the extent to which outstanding risks are complete.

- Where risks have been fully managed and closed off by management, auditors have sought to validate a sample of these actions and ensure that they mitigate the risk. Where there has been substantial progress in closing off a report that had identified a number of issues, Auditors may schedule a separate follow up review to allow time to consider these issues in detail. This may be beneficial when the original report was issued some time ago and when there have been significant changes in the system controls.
- Where substantial progress has been disclosed on a particular issue, auditors carried out a reasonableness check to establish whether the levels of completeness are reasonable and that tangible progress has been made.
- Where substantial progress has not been made, auditors highlight this as limited progress that requires further attention.

Table 1 – Classification and Definitions of Follow-Up Work

Status Description	Definition
Classified as 'Fully Complete' = 100%	Risk mitigated with control measures having been implemented.
Classified as 'In Progress' = ≥50%	Progress is substantially being made towards mitigation of risk.
Classified as 'Limited Progress' = < 50%	Substantial progress is not being made. Requires increased effort to mitigate risk.
Classified as 'No Progress' = 0%	No progress or lack of evidence that control measures are in place or being developed.

4 FINDINGS - ALL RISKS DUE FOR COMPLETION

4.1 *Table 2* provides an evaluation of the current status of these where the timescales for implementation of risk control measures have now passed. This information is presented for the Council as a whole and explored on a Depute Chief Executive area basis. A total of 37 issues are outstanding.

Table 2 - Individual Audit Report Action Points by Depute Chief Executive Area

Depute Chief Executive area	In Progress	Limited Progress	Total Outstanding	Total Per Original Reports[1]
All	**23**	**14**	**37**	97
EPB	11	12	**23**	60
PNCA	-	1	**1**	3
HSCP	12	1	**13**	34

1 There were 97 issues raised in the original reports and 60 issues have since been closed. The figure of 97 relates only to the total number of issues originally raised in reports with outstanding audit actions past their due date. Reports for which all issues raised have been fully completed or which are in progress and not yet past their due date are not included in the figures to allow a focus on outstanding actions that have not been completed within timescales.

4.2 *Table 3* provides a synopsis of the 37 individual risks and improvement actions across the Council that were outstanding for implementation as of May 2019, by risk rating. The risk rating (High/Medium/Low) answers the question, '*in internal audit's professional opinion, what is the risk that the issue identified could impair the achievement of the system's objectives*?'.

Table 3- Individual Audit Report Action Points by Risk Rating

Risk rating	In Progress	Limited Progress	Total Outstanding	Total Per Original Reports
All	**23**	**14**	**37**	**97**
High	6	-	**6**	18
Medium	15	11	**26**	67
Low	2	3	**5**	12

4.3 Auditors ask for continued focus in closing off the six outstanding High risk issues. More detail on this is provided in *Appendix A*.

5 PROGRESS

5.1 Significant progress against reports is reported in this section, with auditors performing sample testing to confirm that risks have been mitigated.

5.2 *Direct Payments 2013/14* – Auditors have reviewed the outstanding risks and due to improved processes deem the risk noted in this report to have been reduced to a level where the report can be closed. An audit report on this area has been issued in the first quarter of 2018/19 which concludes on the current procedures.

5.3 *ICT Asset Management 2013/14* – A contract has been awarded for the secure disposal of ICT hardware. All the actions in this report have now been closed.

5.4 *Home Care Review 2014/15* – Duplicate payment controls have been improved, with the Joint Service Manager, Older People now receiving a monthly report, detailing individuals who are in receipt of both Homecare and Care at Home, allowing action to be taken to correct. For notification of changes in circumstances a process has been established for providers outwith East Dunbartonshire. Performance and Development Reviews are now being completed in line with targets. See Appendix A for detail on the outstanding risks.

5.5 *Scottish Welfare Fund 2018/19* – the four issues highlighted by auditors (reconciliations, Freephone number, documentation and accountability for payments) have been addressed and the action plan deemed complete.

5.6 *Cash & Bank 2018/19* – the four issues identified in this report relating income security, segregation of duties, insurance provisions and policies and procedures have all been resolved.

5.7 *Procurement Practices 2018/19* – Three of the four issues raised have been closed (see Appendix A for details on the outstanding issue). Corporate Procurement have advised that the Iproc buyers work centre monitors non-contracted spend requests, with continuous improvement being sought in this area. Furthermore, services are now required to notify any staffing changes to Corporate Procurement to ensure transfer of responsibility in relation to contract and supplier management. Training has been completed in the relevant services and further training is planned for 2019/20. Auditors have Procurement audits planned for 2019/20, including the areas of Procurement Standing Orders, Contract Management and iProc.

6 ACCEPTANCE OF RISKS

6.1 *Home Care Review – Multiple systems of input*: the interface between Carefirst and CM2000 has not yet been established but continues to be a consideration in future transformational activity. As there is no timescale for this work to be completed there is an acceptance of risk in the interim until decisions are made regarding future system requirements.

6.2 *Cash Collection at Hubs* – one remaining outstanding issue related to the absence of contractual arrangements for the uplift of cash. The banking tender returned no options. The annual costs for this requirement has reduced following Transformation activity. Contract specification to be developed on completion of relevant workstreams. Any residual risk in the interim is accepted.

6.3 *Climate Change Reporting* – the service have taken cognisance of the internal audit recommendations and have made progress in implementing these. Guidance has been received from Sustainable Scotland Network regarding data validation. Management have reported that the measures implemented through the Carbon Management Plan Standard Operating Procedures conform with this guidance and provide assurance regarding the veracity of the data. Further progress is reported in relation to a systematic procedure now fully implemented involving the Carbon Management Officers Group (CMOG) to ensure that project reporting is accurate and up to date. The sub actions relating to Environmental Audit and Project Reporting within CMOG have therefore been addressed and are closed. The other risks raised by internal audit including Environment Audit, Post Project Benefits Review and Carbon Reduction Targets by service are accepted until these actions are complete. Progress will be reported through HGIOS and may be followed up by Internal Audit in a future year.

6.4 *Freedom of Information 2015/16* – Auditors issued a report a number of years ago. Processes have since changed, performance has improved and any residual risk from this report is accepted in the interim. Auditors have revisited this area in 2018/19 and will follow up on new actions once an action plan has been agreed.

7.0 CONCLUSION

7.1 Our consolidated follow up work has identified that 6 overdue High risk and 37 total risks (including 26 Medium and 5 Low risks) remain outstanding. 13 overdue reports are outstanding. This demonstrates progress from previously reported figures in our interim report for 2018/19, when 14 overdue High risk issues and 64 total risks were outstanding. Work is ongoing to manage those previously identified risks to ensure that the risks are

fully mitigated. Outstanding risks relating to Business Continuity and Home Care are referred to in the Annual Audit Opinion, which is included in the separate agenda item of the Annual Internal Audit Report at Appendix 1.

7.2 As part of this ongoing cycle of follow up work, auditors will seek to engage with officers to ensure that timescales for implementation remain reasonable and actions are taken mitigate the original risks. Auditors will seek to understand the reasons why risks have not been managed as originally agreed and that timescales for implementation remain reasonable. It remains a challenge for officers to agree to realistic action plans and corresponding dates for completion. Progress should continue to be focussed on closing the remaining High risk issues.

7.4 Responding to the requirement of the Public Sector Internal Audit Standards, the Audit and Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2019/20 follow up process and will inform future audit work.

Appendix A – List of Outstanding Audit Reports
The table below details the number of issues raised in the original Internal Audit reports, the number since closed and the total number of issues remaining open.

Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Executive Officer
			High	Med	Low				
Business Continuity	7	2	2	3	-	5	Further work is required in this area. A new Business Continuity Plan template has been drafted to incorporate a Strategic Area plan with additional supplementary plans for each service area. This also includes an element of Impact Assessment. The specific risks associated with Brexit are being considered and addressed through the Brexit working group.	Paperwork to be completed 31 Mar 2020; Testing to be completed by 31 Dec 2022	Customer & Digital Services
Home Care Review	14	7	1	5	1	7	Outstanding risks include review of care plans (High risk), resource planning and the timeliness of initial assessments following discharge from hospital. The service are currently implementing an action plan in response to an external inspection report from May 2018 by the Care Inspectorate. A service review is also being undertaken. The service expect a number of the internal audit actions to be covered via these routes.	31 Mar 2020	Head of Community Health and Care Services
Review of Key Payments Controls Audit	11	9	1	1	-	2	The High risk issue outstanding relates to the establishment of a system audit trail for changes to bank account details. A report was actioned; however, this only captured new bank details. The report in place from the action has been revised to include all changes to bank account details with testing due to complete for operational go live in June 2019.	30 Jun 2019	Organisational Transformation / CFO

Report Name	Original issues	Closed	Remaining Risk High	Med	Low	Total Open	Comments	Revised Target Date	Executive Officer
Social Work Contract Monitoring	10	8	**1**	**1**	-	**2**	The outstanding issues relate to the development of commissioning strategies and to the number of providers operating without a contract. The Commissioning Strategy is currently under development and there has been a range of consultation events undertaken. It is expected that this will be completed by the end of Sep 19. Work is also underway with legal and procurement services to review outstanding contracts and develop a pathway to bring these into a formal contracting arrangement, with a target date of Dec 19.	31 Dec 2019	Chief Finance Officer HSCP
Procurement Practices	5	4	**1**	-	-	**1**	One action is in progress relating to Contract Monitoring. Internal Audit have a review of Contract Management planned for 2019/20. Whilst the specific action related to Property Maintenance, the Organisational Transformation Strategic Services Review has considered contract management, with the structure anticipated to go live and fully functioning in the coming months. The review has refreshed the resource profile for the Contract Management functions. In line with continuous improvement, the revised structure will offer opportunity to review existing contract management practice and seek to embed revised governance where this is identified.	31 Dec 2019	Organisational Transformation
Review of Shared Services	11	5	-	**5**	1	**6**	Shared Services has recently came under new Management. Management are currently reviewing this area and will provide definitive responses to the outstanding risks by end of August 2019. It was previously intimated that five of the remaining six outstanding actions are intended to be addressed as part of a Shared Services review being carried out.	31 Dec 2019	Customer & Digital Services

Report Name	Original issues	Closed	Remaining Risk High	Remaining Risk Med	Remaining Risk Low	Total Open	Comments	Revised Target Date	Executive Officer
Tenancy Allocations	9	5	-	**3**	1	**4**	The Service are currently reviewing the Allocations Policy and this will be redrafted. Of the remaining outstanding issues, two are expected to be resolved by the new Integrated Housing Management System. The remaining issue relates to B&B accommodation not being purchased through iProc. A contract notice was published in April 2019 but due to a lack of interest, other options are being considered in conjunction with Corporate Procurement.	31 Dec 2019	Housing
Foster Care Payments	6	4	-	**2**	-	**2**	Further work is ongoing in the areas of Contractual Arrangements with negotiations ongoing with one provider to move onto the National Contract. Procedures are in draft form and require to be reviewed and formally adopted.	31 Aug 2019	Chief Social Worker
Complaints Management	9	7	-	**2**	-	**2**	There has been some progress in this area. New CRM System developed and implemented. Management have informed Internal Audit that revised controls are in place and statistical reporting now available. Complaints to be included in HGIOS and collation of feedback from customers to be developed to allow the closing of this report.	31 Dec 2019	Customer & Digital Services
Kinship Care Payments Review	4	2	-	**2**	-	**2**	Continuing Care and Kinship Care Procedures will be finalised as soon as practicable.	30 Jun 2019	Chief Social Worker
Internet Policy and Monitoring	5	3	-	**1**	1	**2**	Policy draft to be finalised by Oct 2019. One service have had machines locked down to stop USB ports being accessed by portable memory devices. Decision to be taken on a cost benefit basis as to whether to roll this approach out across the Council.	31 Oct 2019	Customer & Digital Services

Report Name	Original issues	Closed	Remaining Risk High	Med	Low	Total Open	Comments	Revised Target Date	Executive Officer
PCI DSS Compliance	3	2	-	1	-	1	One remaining issue requires to be completed; the submission of the self-assessment (SA) and development of the associated action plan. ICT Infrastructure has developed since SA was originally completed and so a review will be performed of the current SA and then the revised SA will be submitted.	31 Oct 2019	Customer & Digital Services
SPT Grant Claims	3	2	-	-	1	1	Procedures will be developed in line with the outstanding internal audit recommendation to allow this report to be closed.	30 Jun 2019	Roads & Environment
Total	**97**	**60**	**6**	**26**	**5**	**37**			

Please note: To allow a focus on outstanding actions, the above table does not include reports that have been fully completed or reports that are in progress and not yet past the original due date. Therefore, the total closed issues figure does not give a complete picture of work undertaken across the council to address audit issues raised.

East Dunbartonshire Health & Social Care Partnership

Chief Officer: Mrs Susan Manion

Agenda Item Number: 10

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12 June 2019**
Subject Title	**EDC Internal Audit Progress Update to May 2019**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, Chief Internal Auditor, 0300 123 4510**

Purpose of Report	The purpose of this Report is to advise Committee of the work completed in March 2019 as the final month of the 2018/19 reporting period and of the two months to the end of May 2019, as work on the 2019/20 plan was commenced. The report also includes consideration of the outputs finalised during the period. The information contained in this report is presented to the council's Audit & Risk Management Committee (A&RMC), where it receives scrutiny. Once noted by the A&RMC, this report provides details on the ongoing audit work, for information, to the H&SCP Performance, Audit & Risk Committee and to allow consideration from the perspective of the H&SCP.

Recommendations	The Audit Committee is asked to: a) Note the Update on Internal Audit Progress.

Relevance to HSCP Board Strategic Plan	None directly.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil
Economic Impact:	Nil
Sustainability:	Nil

Risk Implications:	Risks are highlighted to management in Action Plans appended to audit reports.

Implications for East Dunbartonshire Council:	Nil

Implications for NHS Greater Glasgow & Clyde:	Nil

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 In the months of March 2019, the Internal Audit Team have finalised and reported on the area as shown in Table 1.

1.2 The internal audit plan for 2018/19 plan has been substantially completed as at 31 March 2019, with 32 outputs completed. This represents 91% completion of the 35 outputs planned for the year. In delivering these outputs, 96% of the resources were allocated in the Plan for the year. An additional six outputs were in progress as at 31 March 2019, with several of these completed in April and May 2019. This completion has enabled the annual internal audit opinion to be presented as a separate agenda item within the Annual Internal Audit Report 2018/19.

Table 1 – Analysis of Audit and Risk Outputs in March 2019

	Audit Area and Title	Issues Noted	High Risk	Medium Risk	Low Risk
32	HGIOS (How Good is Our Service) Performance Reporting	**5**	-	3	2

1.3 Good progress is also being made against the internal audit plan for 2019/20, with nine outputs completed in April and May. This represents 26% completion of the 34 outputs planned for the year. In delivering these outputs, 15% of the resources have been allocated in the Plan for the year at 17% through the year. The slight difference between planned and actual resources relates to unexpected staff absence in May. However, this is not expected to have a material impact on the ability of the team to deliver the plan or to provide an opinion at the year end at this stage, with outputs being ahead of plan for the first two months. An additional eight outputs are in progress, with three of these being at the draft report stage and so nearing completion.

1.4 In the new financial year, in the months of April and May 2019, the Internal Audit Team have finalised and reported on the areas as shown in Table 2. These are summarised

as follows:

Table 2 – 2019/20: Analysis of Audit and Risk Outputs in April and May 2019

	Audit Area and Title	Issues Noted	High Risk	Medium Risk	Low Risk
Regularity					
1	Annual Audit and Risk Report	-	-	-	-
2	Annual Follow Up	-	-	-	-
3	Stock Count	-	-	-	-
4	Education School Funds	**2**	-	**1**	1
5	Social Work – Kelvinbank Resource Centre Regularity Review	**5**	-	**3**	2
6	Annual Governance Statements	-	-	-	-
System					
7	Direct Payments	**7**	**1**	**5**	1
8	Milngavie BID	-	-	**3**	1
Consultancy					
9	Review of Direct Payment Case	**1**	-	**1**	-

The risk rating (High/Medium/Low) shown in the table above answers the question, '*in internal audit's professional opinion, what is the risk that the issue identified could impair the achievement of the system's objectives?*'

1.5 **Regularity Reviews –**

Annual Audit and Risk Report – This report is presented as a separate agenda item. The Audit & Risk Manager has concluded that, based on the Internal Audit Team's work for the year, reasonable assurance can be placed upon the adequacy and effectiveness of the Council's governance, risk management and control systems during the financial year ended 31 March 2019. In reaching the opinion, Internal Audit noted a number of high risk issues within those reports completed in the year and some risks still outstanding from previous years that require to be addressed.

Annual Follow Up – This report is considered as a separate agenda item. Auditors are pleased to note that the number of outstanding risks has reduced but draw attention to those risks that continue to require management intervention in a number of areas including Business Continuity and Home Care. Progress will be followed up by Internal Audit in 2019/20.

Social Work – Kelvinbank Resource Centre Regularity Review – The 2018/19 audit plan had provision for a regularity review at a social work location and Kelvinbank Resource Centre was selected for this purpose. It was concluded that controls were generally satisfactory. However, issues were noted in relation to:

- The use of a petty cash bank account to hold monies (£1,925) received from a third party in relation to an expected project in 2015, which has since been cancelled. Management have agreed to move the funds to a more appropriate bank account and to seek agreement for its alternative use.
- At the time of the audit, debt relating to meal charges for one service user was allowed to build up to £1,380 with no formal procedure in place for the collection of the debt. The debt is now being repaid in small weekly amounts.
- Procedures relating to the recording of inventory disposals and the level of detail recorded relating to stock items and procedures for petty cash require improvement. Management have agreed to address these issues.

The recommendations made by internal audit have been accepted and an action plan agreed.

Annual Governance Statements – these have been drafted for review and inclusion in the relevant financial statements (the Council, the H&SCP and Mugdock Country Park).

1.6 **System Reports**

Direct Payments – A review was performed on Direct Payments as a detailed follow up to a previous audit carried out in 2014. Auditors concluded that the controls in the area of Direct Payments are now generally reasonable and note an improvement in controls compared to the previous audit in this area in 2014. However, from the sample of 15 cases tested, Auditors noted some weaknesses in the control environment, particularly in the area of Support Reviews, Ceased Payments, and Financial Monitoring, which require attention in order to further enhance assurances within the area. A High Risk issue has been identified in relation to Support Reviews being carried out on a timely basis. Support reviews have not been carried out timeously for all individuals in receipt of a Direct Payment. Auditors noted that in six of the 15 cases examined, the clients had not received a review within the last year, with one individual not having had a review in the last two years. Furthermore, where visits by Social Workers result in CareFirst observations, these are not an adequate replacement for formal review documentation as they do not include the same level of detail and are not signed off by Management. Where support reviews are not carried out timeously in line with procedures, individuals may not be in receipt of the appropriate care package or Self Directed Support (SDS) option to meet their needs. Reviews should be conducted in a timeous manner in line with SDS Operational Procedures and reviews should be formally documented, with a uniform system of recording being introduced across Social Work Services. A comprehensive management response to this issue has been received and is recorded at Appendix 3. An action plan is in the process of being drafted and agreed to address the other Medium and Low risk issues raised.

1.7 **Consultancy Notes –** Internal Audit were asked to review a suspected fraud case relating to a Direct Payment customer and some Internal Audit planned contingency time for 2019/20 has been used for this purpose. The Direct payments to this particular customer commenced in 2013 and upon Shared Services starting an audit in 2017 concerns were highlighted relating to use of funds that were not in accordance with the agreed care plan. When reviewed by Internal Audit, it was concluded that there was insufficient evidence of fraud; however, one recommendation to management was made in relation to the timeliness of Shared Services audits of direct payment accounts. Management have responded that improved procedures are already in place. Internal audit have been able to provide some assurance over this via the Systems Direct Payment report (referred to above), where improvements have been noted and an

action plan is being prepared to further improved controls in this area.

Appendix 1 – Summary of Audit Time and Outputs Year to 31 March 2019[1]

	Audit Plan Monitoring						
	Year To Date Days			Outputs			
Appendix & Audit Area	Annual Plan Days Allocated	Actual Days at 31 Mar 19	Days Remaining / (Overspent)	Planned Annual Outputs	Actual Total Year To Date	Actual Work in Progress	Percentage Completion
1 - System	265	269	(4)	9	**6**	3	67%
2 - Regularity	248	239	9	15	**12**	2	80%
3 - Irregularity	40	7	33	1	**2**	-	200%
4 - Performance	20	20	0	2	**2**	-	100%
5 - Consultancy	162	171	(9)	7	**10**	-	143%
6 - ICT[1]	30	16	14	1	**-**	1	0%
7 - Development	220	221	(1)	-	**-**	-	N/A
- Training, Management, Admin	188	188	0				
- Quality Review	10	10	(0)				
- Performance Monitoring	22	22	(0)				
Direct Audit Time	**985**	**942**	**96%**	**35**	**32**	**6**	**91%**

[1] One ICT audit was planned for 2018/19 in the area of Cyber Security. This is nearing completion and the results of this audit will be presented in a Performance & Outputs report to a future Committee.

East Dunbartonshire Health & Social Care Partnership

Chief Officer: Mrs Susan Manion

Appendix 2 – Summary of Audit Time and Outputs Year to 31 May 2019

	Audit Plan Monitoring						
	Year To Date Days			Outputs			
Appendix & Audit Area	Annual Plan Days Allocated	Actual Days at 31 May 19	Days Remaining / (Overspent)	Planned Annual Outputs	Actual Total Year To Date	Actual Work in Progress	Percentage Completion
1 - System	375	51	324	15	**2**	4	13%
2 - Regularity	180	40	140	10	**6**	-	60%
3 - Irregularity	60	4	56	2	**-**	-	0%
4 - Consultancy	130	14	116	5	**1**	3	20%
5 - ICT	60	13	47	2	**-**	1	0%
6 - Development	220	35	185	-	**-**	-	N/A
- Training, Management, Admin	178	29	149				
- Quality Review	15	2	13				
- Performance Monitoring	27	4	24				
Direct Audit Time	**1,025**	**158**	**15%**	**34**	**9**	**8**	**26%**

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Appendix 3 – Extract of High Risk from Direct Payments Action Plan

Issue	Risk and Recommendation	Management Response & Allocated Officer	Target Date
Support Reviews Support reviews have not been carried out timeously for all individuals in receipt of a Direct Payment. Auditors noted that in six of the 15 cases examined, the clients had not received a review within the last year, with one individual not having had a review in the last two years. Furthermore, where visits by Social Workers result in CareFirst observations, these are not an adequate replacement for formal review documentation as they do not include the same level of detail and are not signed off by Management.	**High** Where support reviews are not carried out timeously in line with procedures, individuals may not be in receipt of the appropriate care package or SDS option to meet their needs. **Recommendation -** Reviews should be conducted in a timeous manner in line with SDS Operational Procedures. Reviews should be formally documented, with a uniform system of recording being introduced across Social Work Services.	**Accepted** i) Children and Families will introduce a Support Plan review template for incorporation within Carefirst observations. This template will be adhered to when completing Carefirst observations following a review of the customer's support needs and provision. Management will sign off the observation during supervision. **Allocated Officers: Acting Head of Children, Family and Criminal Justice Services/ Interim Fieldwork Services Manager, Children and Families Services.** ii) An exercise will be undertaken to identify and analyse all current SDS Option 1 customers by team and date of last review. **Allocated Officers: Adults and Community Care Support Worker; Joint Services Manager (Adult Services); Joint Services Manager (Older People Services); Interim Fieldwork Services Manager, Children and Families Services.** iii) Scoping activities will be undertaken to identify resource pressures relating to customer reviews associated with the introduction of Frank's Law, the Carers Act, Fair Access to Community Care Policy and the Home Care Review. **Allocated Officers: Head of Community and Health Services, Head of Adult Services and Acting Head of Children and Families Services.**	**31st July 2019** **31st July 2019** **30th Sep 2019**

East Dunbartonshire Health & Social Care Partnership

Chief Officer: Mrs Susan Manion

Agenda Item Number:11

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PERFORMANCE, AUDIT & RISK COMMITTEE

Date of Meeting	**12 JUNE 2019**
Subject Title	**NHSGGC Internal Audit Activity Report for IJBs June 19**
Report By	**Jean Campbell, Chief Finance & Resources Officer**
Contact Officer	**Gillian McConnachie, 0300 123 4510**

Purpose of Report	This report updates members on the NHSGGC report on internal audit work conducted by Scott-Moncrieff on the NHSGGC.

Recommendations	The Audit Committee is asked to: a) Note the contents of the NHSGGC Internal Audit Report.

Relevance to HSCP Board Strategic Plan	Management and members may wish to consider whether any risks identified by Scott-Moncrieff could pose a risk to the ability of the H&SCP to achieve its Outcomes.

Implications for Health & Social Care Partnership

Human Resources:	Nil
Equalities:	Nil
Financial:	Nil
Legal:	Nil
Economic Impact:	Nil
Sustainability:	Nil
Risk Implications:	NHS internal audit findings potentially pose cross-over risks to the H&SCP.
Implications for East Dunbartonshire Council:	Nil.
Implications for NHS Greater Glasgow & Clyde:	NHS Management to continue to track and report progress against outstanding audit findings.

Direction Required to Council, Health Board or Both	**Direction To:**	
	1.1 No Direction Required	**X**
	1.2 East Dunbartonshire Council	
	1.3 NHS Greater Glasgow & Clyde	
	1.4 East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 Scott-Moncrieff have completed audits of sixteen audit areas. The areas of Payroll, Sickness Absence and Performance Reporting were classified as Substantial Improvement Required. Ten other areas were classified as Minor improvement required as follows: Financial Systems Health Check, Financial Planning – Financial Improvement Programme, Other Leave, Digital Strategy, Property Transaction Monitoring, Capacity Planning, HMSR (Hospital Standardised Mortality Ratios), Nurse rostering, GDPR compliance, and Information sharing. Governance Statement Readiness and Waiting times were classified as Effective. The area of Strategic Planning Alignment was not classified. Key issues for the NHSGGC to consider in this area include: developing mechanisms for communicating pertinent information throughout the health board; deciding on the level and nature of involvement of oversight groups including the NHSGGC board; developing monitoring and reporting mechanisms to identify and mitigate deviations from plan; and filling the vacant Head of Transformational Strategy post by an appropriately skilled individual.

1.2 A summary of internal audit activity has been provided by the NHSGCC and is attached at **Appendix 1** (to June 2019).

Appendix 1

NHS Greater Glasgow and Clyde
Internal Audit Activity Report for Integration Joint Boards – June 2019

1. Background

Integration Joint Boards direct both NHS Greater Glasgow and Clyde and the local authority to deliver services that enable the Integration Joint Board to deliver on its strategic plan.

Both NHS Greater Glasgow and Clyde and the local authority have internal audit functions that conduct audits across each organisation and report the findings of these to the respective audit committees.

Members of the Integration Joint Board have an interest in the outcomes of audits at both NHS Greater Glasgow and Clyde and the local authority that have an impact upon the Integration Joint Board's ability to deliver the strategic plan.

This report provides a summary for the Integration Joint Board of the internal audit activity within NHSGGC which has an impact upon the delivery of the strategic plan.

2. Summary of internal audit reviews

2.1 The table below sets out the reports that have been presented to the NHSGGC Audit and Risk Committee during the 2018-19 audit year.

Three reports are rated "Amber". Full definitions for the colour coding and the grading structure are set out below.

Scott-Moncrieff will present their annual report at the Audit and Risk Committee meeting on Tuesday, 18 June 2019.

Review	Audit rating	No of issues per grading			
		Red	Amber	Yellow	Green
A.1 Strategic Planning Alignment	N/A (consultancy report)	-	-	-	-
B.1 Financial Systems Health Check	Minor improvement required	-	-	9	1
B.2 Financial Planning – Financial Improvement Programme	Minor improvement required	-	-	3	2
B.3 Payroll	Substantial Improvement Required	-	2	3	2
D.1 Sickness Absence	Substantial Improvement Required	-	5	1	1
D.5 Other Leave	Minor improvement required	-	-	3	-
E.2 Digital Strategy	Minor improvement required	-	-	2	-
F.1 Governance statement readiness	Effective	-	-	-	1
F.3 Property transaction monitoring	Minor improvement required	-	-	2	-
A.5 Capacity planning	Minor improvement required	-	-	2	1
A.7 Performance reporting	Substantial Improvement Required	-	2	2	-
C.1 HSMR	Minor improvement required	-	-	3	-
D.6 Nurse rostering	Minor improvement required	-	1	4	-
E.1 GDPR compliance	Minor improvement required	-	1	1	1
E.4 Information sharing	Minor improvement required	-	-	3	1
F.2 Waiting times	Effective	-	-	-	1

The amber rated reports are as follows:

2.2 Payroll

The review has identified a number of weaknesses within NHS Greater Glasgow and Clyde's payroll procedures. These cover a number of different areas including the processing of amendments, staff bank payments, medical on-call supplements and Waiting List Initiative sessions. The capabilities of the new HR system, eESS, will help the Board address many of the recommendations raised in this report and should also improve the efficiency of the payroll processes.

The findings included in the management action plan have been agreed with the audit contacts and sponsor. A timeline for the completion of actions has also been agreed, which will be followed-up as part of their quarterly follow-up process.

2.3 Performance Reporting

The performance management arrangements in place within NHSGGC reflect good practice in many areas, however there is significant room for improvement in some respects. NHSGGC has an 'Interim Annual Plan' in place for 2018/19 that sets out the health board's objectives for the year. This plan was put in place as an interim measure following the Scottish Government's suspension of the Annual Delivery Plan process and in recognition of the impact that Moving Forward Together will have in shaping the strategic agenda. The plan is supplemented by a performance management plan that contains supporting actions and targets for measuring delivery of those objectives. The objectives and targets identified provide adequate coverage over the main activities of the health board and comprise an appropriate mix of qualitative and quantitative indicators. This enables NHSGGC to monitor their performance throughout the current year. We have however, identified significant enhancements that can be made to the performance management process to improve how performance against objectives is measured and reported. Scott-Moncrieff recommend that NHSGGC produce a comprehensive performance framework to ensure organisation-wide performance is robustly measured and reported on. This includes ensuring all targets are SMART and contain adequate detail around how they will be delivered. This framework should support the production of performance reports that provide substantial assurance to the NHSGGC Board and minimise the current reporting duplication across the organisation.

The findings included in the management action plan have been agreed with the audit contacts and sponsor. A timeline for the completion of actions has also been agreed, which will be followed-up as part of their quarterly follow-up process.

2.4 Sickness Absence

NHSGGC has created a robust framework for managing sickness absence. Line managers have access to a range of guidance, templates and absence data to assist them to manage individual absences and address underlying causes affecting their teams.

Scott-Moncrieff identified through their sample testing, however, that managers and supervisors are not consistently using this information and adhering to documented processes to manage absences at both individual and team levels. Scott-Moncrieff also identified that appropriate checks are not occurring to ensure that absences are managed in line with processes and that initiatives to improve attendance are implemented in full.

Absences may not be managed effectively in every instance which could prevent NHSGGC from lowering absence rates across the Board. Scott-Moncrieff have identified actions relating to improving compliance with procedures, enhanced reporting/checks and improving the quality of data on sickness absence that would help the Board to improve arrangements in the area.

The findings included in the management action plan have been agreed with the audit contacts and sponsor. A timeline for the completion of actions has also been agreed, which will be followed-up as part of their quarterly follow-up process.

3. Definitions

The ratings below describe Scott-Moncrieff's 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. Critical: fundamental absence or failure of key controls
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. High: control objective not achieved - controls are inadequate or ineffective
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. Moderate: Control objective achieved - no major weaknesses but scope for improvement
Effective
Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met. Low: Control objective achieved - controls are adequate, effective and efficient

Recommendations are graded as follows:

Ranking	Definition
RED	Very high risk exposure - major concerns requiring immediate senior management attention.
AMBER	High risk exposure - absence / failure of key controls.
YELLOW	Moderate risk exposure - controls not working effectively and efficiently.
GREEN	Limited risk exposure - controls are working effectively, but could be strengthened.