

East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
Friday 1st March 2019, 1:30pm
Meeting room F26, 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 – 19 th December 2018	S Murray	
3.	EDC Internal Audit Plan 2019/20	G McConnachie	
4.	EDC Interim Follow Up Report 18/19	G McConnachie	
5.	EDC Internal Audit Progress Update 2018/19	G McConnachie	
6.	Audit Scotland – Audit Plan 2019/20	P Lindsay	
7.	Progress Update - Audit Scotland 2017/18 East Dunbartonshire IJB Annual Audit Action Plan	J Campbell	
8.	ED HSCP Foster and Kinship Care	A Gillies / C Carthy	
9.	Commissioned Spend Performance 2018/19	J Campbell	
10.	HSCP Corporate Risk Register	J Campbell	
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 – June 2019	S Murray	

**Minutes of
East Dunbartonshire HSCP Performance, Audit & Risk Committee Meeting
held at 9am on Wednesday 19 December 2018
in Meeting Rom G5, Southbank Marina, Strathkelvin Place, Kirkintilloch**

Present:

Cllr Susan Murray (Chair)	(SM)	Cllr Alan Moir (AM)
Jacqueline Forbes (Vice Chair)	(JF)	Peter Lindsay (PL)
Susan Manion	(SMan)	
Kenneth McFall	(KM)	
Jean Campbell	(JC)	
Gillian McConnachie	(GM)	
Derrick Pearce	(DP)	

In attendance:

Karen Gillespie (Minutes) **(KG)**

No.	Topic	Action by
1.	Welcome and Apologies	
	Susan Murray welcomed those present. Apologies were noted on behalf of Cllr Meechan, Ian Ritchie and Mags Maguire.	
2.	Minutes of previous meeting – 21 September 2018	
	The minute of the meeting held on 21 September 2018 was approved and noted as an accurate record of discussions. SM highlighted the need for consistent naming convention of attendees i.e. the use of Mr/Mrs or initials throughout.	
3.	Internal Audit progress Update 2018	
	GM gave an update on the plan previously submitted to the Council's Audit Committee. SM enquired if future updates would be brought to Committee meetings; GM advised that due to timescales there maybe a delay in bringing papers back to Committee. SM requested that verbal updates be provided at future meetings to ensure the Committee is kept up to date on progress being made. Committee noted report.	
4.	Scott-Moncrieff NHS GG&C Internal Audit Plan 2018-21	
	GM gave an overview of the paper that had been produced by Scott-Moncrieff and advised that the Committee may want to consider the implications of the risks identified and logged on the GG&C Risk Register and the impact this may have on the HSCP. SMan spoke from previous experience with Scott-Moncrieff and advised she found they were very willing to work with and eager to share as much information as they possibly could for the best outcome. SM enquired what systems and process were in place for financial planning and delivery monitoring, JC advised that this was some early financial planning assumptions in respect of health and social work budgets and further discussion and amendments are likely to be made. JF advised she is a member of the GG&C Board Audit and Risk Committee and will raise the issue of sharing audit reports there.	

5.	Audit Scotland – Health & Social Care Integration	
	<p>JC gave an overview of the report and highlighted areas of relevance to the Committee</p> <ul style="list-style-type: none"> • There were varying financial positions across HCSP's. East Dunbartonshire HSCP is not alone in attempting to deliver a balanced budget through the use of a financial recovery plan and reserves and are currently looking at actions taken by other HCSP's and how they are delivering their recovery plans. • The scale of savings expected for HCSPs across Scotland is variable and challenges to IA's as to how these significant savings can be met while continuing to deliver services. • The level of reserves held by the HCSPs varies across Scotland, ED is currently sitting 8th in the reserve table across Scotland and consideration is required on how best to utilise reserves if required. <p>JC advised that the HSCP is considering an action plan to identify actions required locally to progress the recommendations within the report and these would be brought to both IJB and Audit and Risk Committee for monitoring of delivery.</p> <p>SM and JF both commented that they felt this was a very useful document that highlights a process that is not in anyway straight forward.</p> <p>AM enquired how the action plans would be taken forward, SMan responded that this Committee would be instrumental in this process and suggested a development session to look at taking forward resolutions.</p> <p>AM spoke about the difficulties with the year to year financial planning experienced by HSCP's and enquired if a longer term plan could reduce officer's time and relieve burdens. SM expressed that budgets need to be aligned across Health and Social Work to allow performance to be supported through local action plans.</p> <p>SMan advised that there is a Financial Monitoring Group in place that both James Hobson and Jamie Robertson attend to ensure close working together to develop a common understanding of partnership pressures and service redesign plans which will avoid any financial shocks.</p>	
6.	Inspection Reports undertaken by Care Inspectorate – John Street House, Meiklehill and Pineview	
	<p>DP gave background to the Care Inspectorate inspections and advised that registered services inspections were unannounced and the level of scrutiny is proportionate to the services being provided. The report previously circulated with the agenda focused on four key areas, quality of care and support, the environment, staffing and management. Each key area is graded on a scale of 1-6, with 6 being excellent. The report showed the high performance of John Street House had continued and both Mieklehill and PineView had improved on their grades and performance.</p> <p>SM commented on the positive comments received from patients/services users and carers contained within the report.</p>	
7.	Commissioned Spend 2017/18 – 2018/19	
	<p>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. JC highlighted a number of areas contained within the report</p>	

	<ul style="list-style-type: none"> • HomeCare - the demand on HomeCare had increase over the last five years mainly due to the local demand and demographic pressures for the 75+/85+ age group. An increase in the Scottish Living Wage also had an impact on Homecare budgets. • Foster Care – the increase in fostering allowance is due to the increasing numbers of children being accommodated and the need for parity across allowances for fostering and kinship agreements. • Daycare, Homecare, Residential, Supported Accommodation and Supported living - with the greatest increase being across older people and learning disability and this will continue to be an area of pressure for the HSCP. <p>In relation to Daycare, JC advised that the transition planning for children with disabilities needs to be developed to support the use of in-house services and reduce the need to utilise external placements outwith the area.</p> <p>SM asked if foster care was an issue across all HSCP’s and if we had seen any benefits with the increase in kinship agreements. JC advised that due to the change in allowances being in place for kinship arrangements and the increase in demand for this option, there are no financial gains.</p> <p>AM asked about actual costs for fostering across the HSCP. JC advised the HSCP has employed an experienced Foster Care Manager and anticipates a financial benefit once local provision has increased.</p> <p>SM inquired if we are seeing an increase in people moving to East Dunbartonshire Care Homes and requiring support. DP responded that as an HSCP we are not funding these places and therefore this is not an issue until the resident seeks “normal” residency.</p> <p>It was agreed that the key areas should become future agenda items to allow for lengthier discussion.</p>	
8.	<p>HSCP Transformational Plan 2018/19 – update</p>	
	<p>JC provided an update on the Transformational Plan that set out the priorities to be delivered by the HSCP during 2018/19. The plan was approved by the IJB Board at the December 2018 meeting, where an overview of the priorities either meeting or breaching was given.</p> <p>There are a total of 41 priorities within the plan 27 of which are on track to be delivered, 12 are currently on amber status meaning work is underway with some risk or delay to delivery, 2 are considered as red status with significant risks/delays to delivery.</p> <p>JF asked if it would be possible to include service user’s numbers within the plan to give indication if services are being delivered and directed appropriately.</p>	
9.	<p>Future Agenda Items</p>	
	<ul style="list-style-type: none"> • Set Aside Report – update • Financial Planning - update • Monitoring Report on Commissioned Services • Inclusion of best value – update • Financial Values of Key areas e.g. Fostering • Delayed Discharge Implications 	

	<ul style="list-style-type: none">• Care @ Home – risks in line with the review• Audit Report – update	
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10.	A.O.C.B.	
	Facilities – AM requested overview of assets held within the HSCP that are no longer fit for purpose and overview of facilities and services delivered from there.	
11.	Date of Next Meeting	
	Next meeting of the group is to be confirmed.	

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

Date of Meeting	1st March 2019
Subject Title	Internal Audit Plan 2019/20 (Draft)
Report By	Jean Campbell, Chief Finance & Resources Officer
Contact Officer	Gillian McConnachie, Chief Internal Auditor, 0300 123 4510

Purpose of Report	This report updates members of the planning process, the planned allocation of resources, and the types of work and areas of audit activity that will support the 2018/19 Council Audit and Risk Plan (draft), subject to approval by the Council's Audit and Risk Management Committee on 26 th February 2019.
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Recommendations	The Performance, Audit & Risk Committee is asked to: <ul style="list-style-type: none"> a) Note the contents of the draft Internal Audit Plan b) Commit to receiving performance monitoring reports detailing progress against Plan and audit results of assignments relevant to the HSCP at future meetings of the Committee.
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Relevance to HSCP Board Strategic Plan	Risks will be highlighted by auditors, including any which may affect achievement of the HSCP Board Strategic Plan.
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	Nil
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Legal:	Nil
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Economic Impact:	Nil
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Sustainability:	Nil
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Risk Implications:	Risks will be highlighted by auditors, including any which may affect achievement of the HSCP Board Strategic Plan.
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Implications for East Dunbartonshire Council:	Nil
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Implications for NHS Greater Glasgow & Clyde:	Nil
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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 Local Authority Accounts (Scotland) Regulations 2014 require that the Council operates a professional and objective internal auditing service in accordance with recognised standards and practices.
- 1.2** The Council's Internal Audit Team discharge these requirements, setting out a plan of activity demonstrating that such standards and practices are in place within the Council and that subsequent assurance can be provided to stakeholders.
- 1.3** The Council's Audit & Risk Manager is responsible for developing the annual Internal Audit Plan (the Plan) which sets out the priorities of the team for the year and is consistent with organisational priorities, risks and relevant audit standards.
- 1.4** The report in **Appendix 1** sets out the background and context within which the planning process is undertaken and provides an overview of how Internal Audit resources will be allocated for the financial year.
- 1.5** Table 2 in Appendix 1 details the planned audits for 2018/19, including those which are of particular relevance to the HSCP. These are specifically: HSCP Corporate Governance, HSCP Financial Planning and Use of Directions.
- 1.6** Members are asked to note the contents of the draft Internal Audit Plan and to commit to receiving performance monitoring reports detailing progress against Plan and audit results of assignments relevant to the HSCP at future meetings of the Committee.



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Internal Audit Plan

Summary

The Council's Internal Audit team carry out work identified in the Annual Plan. Planning the work is important to demonstrate that Internal Audit is proactive and that our activities are targeted to areas of need. The Plan also has to be flexible so that Internal Audit can react to events that might happen during the course of the year. Contingency time has been built in that allows us to do this.

For the most part 'need' equates to 'risk' but consideration is also given to other aspects such as our reporting history, future changes and our demographics. It can be a challenge to identify where to target audit work but Internal Audit has worked to build effective relationships with Officers and Members to give the benefit of their perspective.

The planning process began in November 2018 when the Audit & Risk Manager started meeting with the Executive Officers. Discussions have taken place with all the Council's Executive Officers, the Chief Finance Officer, Depute Chief Executives, and the Convener of the Audit & Risk Management Committee in setting out areas of focus for the coming year. Issues highlighted at these meetings have been compared with Internal Audit's perspective. This includes not only our understanding of systems and controls but also the Council's goals, the national context and current economic climate. The following are also considered at the planning stage: external reports on the Council, the Council's performance, how the Council manages its risks and where improvements are required.

The Council has a reasonably well developed risk management maturity and has established registers for all Strategic Accountabilities and for the Council itself. These risk registers have been reviewed over the course of the year, with emerging risks such as a no deal Brexit considered for inclusion.

The Internal Audit Team is required to work to a set of rules – Public Sector Internal Audit Standards (PSIAS). These rules apply to all public sector internal auditor teams. Internal Audit is required to abide by them and conduct a self assessment against these every year. Internal audit is also required to be externally audited at least every five years. This was completed in 2018 and the Internal Audit service was assessed as being in full conformance with all standards and sections, with the exception of Independence and Objectivity, where the service was found to Generally Conform. Two actions were proposed by the external assessor, asking for minor changes to the Internal Audit Charter and for a strengthening of the Declaration of Interest form. These actions have been accepted by the Audit & Risk Manager with a target date of 31 March 2019. The Independence and Objectivity of the Internal Audit function has been enhanced by the recent restructure, which has resulted in operational responsibilities for Corporate Performance and Research, Health and Safety, and Corporate Risk, previously held by the Audit & Risk Manager, moving elsewhere in the organisational structure.

All auditors have, or are working towards, an accounting or internal audit qualification. When one of our stakeholders reads a Council Internal Audit Report they can be assured that it has been prepared with due recognition of all the best practices, ethics and professional responsibilities, as is required.

Having worked through all of the above, Internal Audit have a considerable amount of information and potential areas for review. Internal Audit cannot cover all areas of risk and we need to make sure what we plan to do is manageable and balanced against the abilities of the team.

The Plan for the next year sets out 34 areas of need that we will report on. This is one less than the number of outputs that was planned for 2018/19, due to an increased number of systems audits planned. System audits are more in depth and require a larger number of days allocated than other types of audit, for example consultancy notes. There has been a higher number of days allocated in the plan to support delivery of the large number of systems audits. These days are available due to a vacancy in the team for part of 2018/19, which has now been filled. The work has been planned to enable us to draw conclusions on the Council as a whole.

Our planning work has identified the following as key areas for consideration:

- *Transformation* – transformation of council services, enabling budget savings and improved service quality is key to the continued viability of the council. The risk of ineffective delivery of the Council’s transformation agenda is highlighted on the Council’s corporate risk register. A review will be undertaken of the governance processes around Transformation in order to provide assurance in this area.
- *Procurement* – it is planned to perform a System review of Contract Management to review the controls in place and to sample check compliance across the council. It is also planned to perform a systems review of the iProc system, to ensure that the system controls are adequate and operating as expected. Controls in both of these areas are important for reasons of financial control and for the Council to achieve Best Value.
- *Performance Management* – the council’s Performance Management framework will be reviewed to ensure that it is being utilised to best effect, as a driver of improvement and best practice in the council.
- *Health & Social Care Partnership* - the areas of HSCP Directions, Corporate Governance and Financial Planning have been selected for audit to provide assurance over the governance arrangements surrounding the HSCP.
- *Housing Rent Arrears* - the area is under pressure from the introduction of Universal Credit. The audit will seek to establish whether the council’s current procedures may be deemed adequate and whether documented procedures are being followed.
- *Developer Contributions* – this area will be reviewed to ensure that these receipts are tracked and spent in a controlled and appropriate manner.
- *ICT audits* – A review ICT contract management and Hardware asset management have been specified.
- *Debtors* – General council debtors and Council tax billing and collection will be reviewed to ensure that key controls are in place in order to mitigate the risk of fraud.

Consideration has also been given as to how the Internal Audit plan aligns to the Council’s Local Outcomes and Guiding Principles contained in the LOIP (Local Outcome Improvement Plan). For most audits, the guiding principles of ‘Prevention and Early Intervention’ and ‘Best Value’ are of most relevance. Audits will typically consider whether the controls in place are adequate to support the achievement of the system’s objectives. Although audits do not formally assess Best Value, the team seeks to identify ways in which processes can be improved and will highlight any areas where efficiencies can be achieved.

Internal Audit Plan – Working to a Standard

The above summary is based on the provisions within the Public Sector Internal Audit Standards (PSIAS). The work of the Internal Audit Team is aligned to these provisions, which are also reflected in the Internal Audit Manual. For the 2019/20 financial year, the following standards have been applied with respect to Internal Audit Planning.

The Audit & Risk Plan (Public Sector Internal Audit Standard 2010)

The Plan for 2019/20 is based on a documented risk assessment process. The process uses the Council's existing Corporate and Strategic Area Risk Registers, the expectations of stakeholders and input from Senior Officers whilst considering the Council's Performance Management Framework and LOIP outcomes.

The Council's risk management framework is well embedded, with auditors placing reliance on the actions being taken to manage key risks, as well as using the corporate and strategic area risk registers to identify areas of potential audit activity.

The Plan takes into account the requirement to produce an annual audit opinion delivered through the statement on the adequacy and effectiveness of internal controls. This statement will be included within the 'Internal Audit Annual Report' due to be presented to an Audit & Risk Management Committee following the end of the financial year.

The Plan is linked to the internal audit mission statement, charter and strategy, ensuring that activities are consistent with existing direction, organisational objectives and priorities.

The Internal Audit team also provides consultancy work on the basis that they improve management of risks, add value and improve the Council's operations. Provision for the completion of five consultancy notes is included in the planned activities for the year.

Audit Resources (PSIAS Standard 2030)

The Audit & Risk Manager has ensured that resources are appropriate, sufficient and effectively deployed to both achieve the Plan and provide required assurances to stakeholders.

PSIAS provide further definitions of each of the above requirements with appropriate reference to the mix of knowledge, skills and other competencies needed to perform the Plan. Sufficient refers to the quantity of resources needed to accomplish the Plan. Resources are effectively deployed when they are used in a way that optimises the achievement of the approved Plan.

The Plan is developed to ensure that staff availability, qualifications, experiences and skills are sufficient and appropriate. The process is supported by the Council's Performance Development Review (PDR) framework providing an ongoing mechanism to assess the effectiveness of staff in their roles and supporting future developments through training.

The Audit & Risk Manager continually reviews the available resources to ensure that the Plan continues to be achievable. The impact of uncertain or unanticipated resource changes may need to be reported to Members where this impacts on the ability of the team to deliver the plan.

Staff training and coaching are being used to good effect to aid in delivery of the Plan. In addition, the budgeted allocation for administrative time has been reviewed to ensure that the application of resources continues to be reasonable.

Policies and Procedures (PSIAS 2040)

The internal audit manual serves as the Internal Audit Team's policies and procedures. The Internal Audit Manual is specifically aligned to the provisions of the Public Sector Internal Audit Standards and in complying with the manual the team are demonstrating compliance with the standards.

The Manual is reviewed on an ongoing basis with significant reviews taking place following changes in guidance, good practice or prevailing standards.

Coordination with External Scrutiny Bodies (PSIAS Standard 2050)

The Audit & Risk Manager is required to share information with other providers of assurance and consulting services to ensure proper coverage and minimise duplication of efforts.

In preparing the Plan, the Audit & Risk Manager met with External auditors in December 2018 to ensure that external auditors place reliance on Internal Audit's work where possible, to reduce duplication of effort.

Reporting to Senior Management and the Board (PSIAS 2060)

As part of this plan, the Audit & Risk Manager will prepare and present regular performance reports to the Audit & Risk Management Committee over the course of the financial year. Monthly performance information will also be captured on the Council's Performance Management System 'Pentana'. Performance reports will capture the activities of the Internal Audit Team relative to the plan.

Ongoing reporting will also highlight specific issues as they relate to risk exposures, control issues, fraud, governance or any other matters that the Audit & Risk Manager deems appropriate for consideration by the Committee. Significant issues will also be captured within the annual internal audit report.

On an annual basis, the Audit & Risk Manager will provide a report that will include the purpose, authority and responsibilities relative to the plan but also any significant issues noted in the above.

External Provider & Organisational Responsibility for Internal Auditing (PSIAS 2070)

Under any circumstances where an external internal audit service provider acts as the internal audit activity, the provider shall ensure that the Council is aware that the responsibility for maintaining an effective internal audit activity remains the responsibility of the Council. Such provisions are not included in the current year plan.

2019/20 Audit Work (PSIAS Standard 2100)

Internal Audit activity must evaluate and contribute to the improvement of governance, risk management and control processes using a systematic and disciplined approach as outlined in the Internal Audit Charter. Planned audit work includes consideration of a number of different types of audit assignments including systems, regularity, irregularity, consultancy and ICT. This varied application of audit resources ensures that different aspects of Council business have been subjected to testing, with assurances being sought over a range of activities.

The planned number of days allocated to each audit area and corresponding outputs are shown below in *Table 1*. *Table 2* shows how these resources will be applied across the Council and its partners with *Table 3* providing a further breakdown of the allocation of resources to Audit development.

Internal Audit Plan – Allocations and Activities

TABLE 1 – Planned Days and Outputs by Audit Area

Audit Area	Days	Outputs
1 - System	375	15
2 - Regularity	180	10
3 - Irregularity	60	2
4 - Consultancy	130	5
5 - ICT	60	2
Total	805	34

TABLE 2 – Planned Days and Outputs by Strategic Grouping

Strategic Grouping	Days	Outputs
Education	45	3
Education Controlled Self Assessments	5	1
Education regularity reviews	20	1
Education School Funds	20	1
Housing	25	1
Housing rent arrears	25	1
Neighbourhood Services	10	1
Stock Count	10	1
Organisational Transformation	90	3
Transformation	30	1
Contract Management	30	1
iProc System	30	1
Roads & Transportation	25	1
Highways Code of Practice	25	1
HSCP	60	3
HSCP Directions	20	1
HSCP Corporate Governance	15	1
HSCP Financial Planning	25	1
EDC	105	5
Annual Governance Statements	15	1
Annual Audit and Risk Report	10	1
Annual Follow Up	30	1
Interim Follow Up	30	1
Internal Audit Plan 2020/21	20	1
TBC	120	4
Contingency 1	30	1
Contingency 2	30	1
Contingency 3	30	1
Contingency 4	30	1
CFO	70	3
Debtors (Ash)	25	1
Council tax billing and collection	25	1
Leases	20	1
Land, Planning & Development	50	2
Developer Contributions	25	1
Building Standards	25	1
Customer & Digital Services	105	4
Registration	20	1
Performance Management	25	1
ICT Contract management	30	1
Hardware asset management	30	1
Leisure Trust	50	2
Leisure Trust Systems Audit TBC	30	1
EDLCT Charity Accounts	20	1
Assets & Facilities	25	1
Managed Stores Contract	25	1
Place & Community Planning	25	1
Business Gateway	25	1
Total	805	34

TABLE 3 – Days Allocated to Internal Audit Development

Audit Development	Days
Training & Research	75
Supervision & Management of Staff	53
Administration & Provision of Advice	50
PSIAS Review / Quality Assessment & Review	15
IA Performance Monitoring	27
Total	220

TABLE 4 – Planned Internal Audit Activities

Outputs	Area	Depute Chief Executive Accountability	Strategic Accountability	Review	Days	Priority
1	1 - System	EPB	Organisational Transformation	Transformation	30	1
2	1 - System	CFO	CFO	Debtors (Ash)	25	3
3	1 - System	HSCP	HSCP	HSCP Directions	20	1
4	1 - System	HSCP	HSCP	HSCP Corporate Governance	15	2
5	1 - System	HSCP	HSCP	HSCP Financial Planning	25	2
6	1 - System	CFO	CFO	Council tax billing and collection	25	3
7	1 - System	EPB	Organisational Transformation	Contract Management	30	1
8	1 - System	PNCA	Land, Planning & Development	Developer Contributions	25	2
9	1 - System	PNCA	Housing	Housing rent arrears	25	2
10	1 - System	EPB	Customer & Digital Services	Registration	20	3
11	1 - System	EPB	Organisational Transformation	iProc System	30	1
12	1 - System	PNCA	Roads & Transportation	Highways Code of Practice	25	3
13	1 - System	PNCA	Land, Planning & Development	Building Standards	25	3
14	1 - System	EDC	Customer & Digital Services	Performance Management	25	2
15	1 - System	EDLCT	Leisure Trust	Leisure Trust Income Systems Audit	30	3
16	3 - Irregularity	TBC	TBC	Contingency 1	30	3
17	3 - Irregularity	TBC	TBC	Contingency 2	30	3
18	2 - Regularity	PNCA	Neighbourhood Services	Stock Count	10	3
19	2 - Regularity	EDC	EDC	Annual Governance Statements	15	1
20	2 - Regularity	EDC	EDC	Annual Audit and Risk Report	10	1
21	2 - Regularity	EDC	EDC	Annual Follow Up	30	1
22	2 - Regularity	EDC	EDC	Interim Follow Up	30	1
23	2 - Regularity	EDC	Education	Education School Funds	20	3
24	2 - Regularity	EDC	Education	Education Controlled Self Assessments	5	3
25	2 - Regularity	EDC	Education	Education regularity reviews	20	3
26	2 - Regularity	EDLCT	Leisure Trust	EDLCT Charity Accounts	20	3
27	2 - Regularity	EDC	EDC	Internal Audit Plan 2020/21	20	1
28	4 - Consultancy	EDC	Assets & Facilities	Managed Stores Contract	25	2
29	4 - Consultancy	CFO	CFO	Leases	20	3
30	4 - Consultancy	TBC	TBC	Contingency 3	30	3
31	4 - Consultancy	PNCA	Place & Community Planning	Business Gateway	25	3
32	4 - Consultancy	TBC	TBC	Contingency 4	30	3
33	5 - ICT	EPB	Customer & Digital Services	ICT Contract management	30	2
34	5 - ICT	EPB	Customer & Digital Services	Hardware asset management	30	2
Total Resources Allocated					805	

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

Date of Meeting	1st March 2019
Subject Title	Interim Follow Up 2018/19
Report By	Jean Campbell, Chief Finance & Resources Officer
Contact Officer	Gillian McConnachie, Chief Internal Auditor, 0300 123 4510

Purpose of Report	<p>This report updates members with the Interim Follow Up work for 2018/19 that was carried out by the Internal Audit Team.</p> <p>The information contained in this report is presented in the first instance to the council's Audit and Risk Management Committee (A&RMC), where it receives scrutiny. Once noted by the A&RMC, this report provides details to the H&SCP Performance, Audit & Risk Committee on the outstanding audit issues for information, and to allow consideration from the perspective of the H&SCP.</p>
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Recommendations	<p>The Performance, Audit & Risk Committee is asked to:</p> <ul style="list-style-type: none"> a) Notes the contents of this report; and b) Notes that further follow-up updates will be presented to future meetings of the Committee.
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Relevance to HSCP Board Strategic Plan	Risks will be highlighted by auditors, including any which may affect achievement of the HSCP Board Strategic Plan.
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	Nil
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Legal:	Nil
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Economic Impact:	Nil
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Sustainability:	Nil
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Risk Implications:	Risks will be highlighted by auditors, including any which may affect achievement of the HSCP Board Strategic Plan.
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Implications for East Dunbartonshire Council:	Nil
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Implications for NHS Greater Glasgow & Clyde:	Nil
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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.

1.2 This interim 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; and
- Provide a listing of outstanding reports with comments on progress and outstanding actions.

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 14 overdue High risk issues remain outstanding. Work is ongoing to manage these previously identified risks to ensure that the risks are fully mitigated. 17 overdue reports are outstanding, with some of these including additional Medium and Low risk issues. This demonstrates some progress from previously reported figures in our final report of 2017/18, when 16 overdue High risk outstanding issues and 20 reports were outstanding.
- 1.6** Auditors are mindful, however, that these figures should be nil with officers agreeing realistic action plans and corresponding dates for completion. Progress should be focussed on the outstanding High risk issues.
- 1.7** The format of Appendix A to the attached report has been revised from previous follow up reports to provide enhanced detail and now includes revised target dates. In some cases these dates remain to be confirmed, shown as 'TBC'. These relate to ongoing detailed follow up audit work where any further work required in the area will be confirmed at the conclusion of the audit.
- 1.8** Responding to the requirement of the Public Sector Internal Audit Standards, the Audit & Risk Manager has not revised any opinions previously reported to members. All residual issues will be considered in the 2018/19 final follow-up review and in informing the 2019/20 audit plan.

AUDIT & RISK REPORT

(PROTECTED)

Interim Follow-Up Report

2018/19

Prepared by:

**Gillian McConnachie
Audit & Risk Manager
Audit & Risk Team
November 2018**

(updated dates in Appendix A Feb 19 for HSCP PAR Committee)

PROTECTED

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 interim 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 October 2018 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.

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. For example, the 2018/19 audit plan makes provision for a detailed follow-up of Direct Payments (Social Work).
- 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’ = $\geq 50\%$	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.

3.3 For those risks classified as being ‘Limited Progress’ or ‘No Progress’, auditors recommend that improvement plans are put in place to address any outstanding actions. These will continue to be pro-actively monitored by auditors throughout the course of the year and are highlighted in Table 2, by Depute Chief Executive accountability, for consideration.

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 64 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	42	22	64	126
EPB	18	17	35	67
PNCA	4	1	5	9
HSCP	20	4	24	50

¹ There were 126 issues raised in the original reports and 62 issues have since been closed. The figure of 126 relates only to the total number of issues originally raised in reports with outstanding audit actions. 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 64 individual risks and improvement actions across the Council that were outstanding for implementation as of November 2018, by risk rating.

Table 3- Individual Audit Report Action Points by Risk Rating

Risk rating	In Progress	Limited Progress	Total Outstanding	Total Per Original Reports
All	42	22	64	126
High	14	-	14	25
Medium	26	18	44	91
Low	2	4	6	10

- 4.3 Auditors would ask for focus in closing off the 14 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.
- 5.3 *Roads Inspections and Maintenance 2015/16* – Auditors have now been supplied with evidence of progress made to support the closing off of this report and now consider this report complete.
- 5.6 *Review of Early Years Provision 2015/16* – there was one outstanding issue relating to service continuity. The education service have provided evidence of monitoring business continuity plans for partners. The education business continuity plan requires refreshing, given that it is dated 2011. However, in order to avoid duplication, progress in this area will be monitored in response to the separate outstanding Business Continuity and Civil

Contingencies report, which is outstanding and requires to be progressed across all Council services. This report is therefore considered closed by auditors.

- 5.6 *Social Work Contract Monitoring* – there has been some progress against this report. Training has progressed, with two members of the Commissioning Team being due to sit the CIPFA certification in contract management in January 2019. Another officer has now completed the CIPFA Commissioning course. The service have also reported progress against Provider Financial Analysis, Service Reviews, Feedback procedures and updating of the Council’s commissioning guidance.
- 5.7 *System Administrator Privileges 2015/16* – issues around password controls and concurrent logons have been brought in line with policy as far as possible, with auditors viewing evidence of ICT oversight. Some legacy systems are not able to be brought in line at this stage and so any residual risk is accepted.
- 5.8 *Review of Whistleblowing Policy 2016/17* – the final outstanding issues relating to monitoring arrangements and investigations have now been closed, with the Audit and Risk Manager now being provided with a quarterly summary of whistleblowing cases and consideration of conflicts of interests being a new mandatory field in the scoping of investigations.
- 5.9 *Missing Assets 2017/18* – the five issues identified in this report relating to physical security over small, portable assets at Broomhill Industrial Estate have all been resolved.

6.0 RISKS ACCEPTED

- 6.1 Where management has previously accepted an audit issue and agreed actions, but subsequently decided not to take further action and instead accept the associated risks, this is reported to the Audit & Risk Management Committee.
- 6.2 The following risks have been accepted by management in the period since the last follow up report.
- 6.3 *Carefirst Payments* - Management are satisfied with the current authorisation arrangements and accept any remaining risk in this area by not requiring the sign-off of the remittance report. Authorisation will continue to be provided at the earlier CC4 form stage. The service plans to further mitigate risks in this area through alternative controls, particularly budget monitoring, which is now available at a more detailed level, and through scrutiny of commitment reports.
- 6.4 *Social Work Contract Monitoring* – pending system developments the Commissioning team have developed a manual work-around of comparing the General Ledger to the Contract Register to identify non commissioned spends. Any remaining risk relating to the System is accepted at present, pending further system development.
- 6.5 *System Administrator Privileges 2015/16* – as mentioned above in the progress section, the service are satisfied that password controls and concurrent logon restrictions have been taken as far as possible, given current system constraints. Any residual risk is accepted.
- 6.6 *Review of Planning Applications* - One issue remained outstanding for this report, in relation to the council's adherence to the 16 week major planning application timescales. The service accept any risk remaining by not tracking this as an outstanding audit action but aspire to improve this figure through engaging in pre-app discussions and encouraging developers to sign Processing Agreements. The service recognise the voluntary nature of

these Processing Agreements as a challenge. Progress against this target will be tracked through HGIOS reports to PNCA Committee.

- 6.7 *ICT Asset Management 2013/14* – no further work is planned at present on issues raised in relation to the sufficiency of the ICT Asset Register and the system capabilities for monitoring of licences. In the longer term, a new system may address these issues but any remaining risk is accepted in the interim.

7.0 CONCLUSION

- 7.1 Our consolidated follow up work has identified that 14 overdue High risk issues remain outstanding. Work is ongoing to manage those previously identified risks to ensure that the risks are fully mitigated. 17 overdue reports are outstanding, with some of these including additional Medium and Low risk issues. This demonstrates some progress from previously reported figures in our final report of 2017/18, when 16 overdue High risk outstanding issues and 20 reports were outstanding.
- 7.2 Auditors are mindful, however, that these figures should be nil with officers agreeing realistic action plans and corresponding dates for completion. Progress should be focussed on the outstanding High risk issues.
- 7.3 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.
- 7.4 The format of *Appendix A* has been revised from previous follow up reports to provide enhanced detail and now includes revised target dates. In some cases, these dates remain to be confirmed, 'TBC'. Auditors will work with management to establish dates where these have not yet been provided.
- 7.5 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 final 2018/19 follow-up review and will inform the 2019/20 audit plan.

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				
Home Care Review	14	1	5	7	1	13	A follow-up report was produced by Internal Audit on Home Care in 2017/18. Some progress has been made, including work performed by the Transformation team, but the risks have not yet been fully mitigated. Outstanding risks include the self billing model, review of care plans, and notification of changes in circumstances by providers. The service are currently implementing an action plan in response to an external inspection report from May 2018 by the Care Inspectorate which raised issues regarding the Quality of staffing and the Quality of management and leadership. A service review is also being undertaken. The service expect a number of the internal audit actions to be covered via these routes.	31 March 2020	Chief Finance Officer HSCP
Business Continuity	7	1	3	3	-	6	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. Business Continuity responsibilities are moving within the Council's structure, as approved at Council on 20th September 2018, to Customer & Digital Services. It is important that this change is used to further progress and complete the outstanding actions in this area.	Paperwork to be completed 31 Dec 2019; Testing to be completed by 31 Dec 2020	Customer & Digital Services
Direct Payments and Self Directed Support	12	9	3	-	-	3	The three outstanding issues relating to Risk assessments, financial monitoring returns and documentation of procedures. This area is being revisited by Auditors in the course of 2018/19 as part of the audit plan.	TBC following in depth audit follow-up.	Customer & Digital Services / Chief Finance Officer HSCP

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Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Executive Officer
			High	Med	Low				
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. Work to incorporate the Social Work Light Touch Regime into the Standing Orders is in progress. The terms and conditions of the contracts are currently under review by the Council's Legal Team.	31 Mar 2019	Chief Finance Officer HSCP
Carefirst Payments	4	3	1	-	-	1	Outstanding risk relates to the weaknesses in the Carefirst (social work) system itself. A Carefirst upgrade has taken place which now allows Care Home rates to be updated in bulk. A module which allows an automatic assessment of customers financial details is currently being rolled out. Further work is required on improvements including the CM2000 Home Care module.	31 Mar 2019	Organisational Transformation / Chief Finance Officer HSCP
Cash Collection at Hubs	6	5	1	-	-	1	The final outstanding issue relates to the site uplift of monies from Hubs being undertaken without a contract in place. This was out for tender but did not return any options. It is noted that the Transformation project to move to cashless HUBs, expected by the end of the year, will mitigate this risk.	31 Mar 2019	Organisational Transformation
Review of Freedom of information	9	2	-	6	1	7	This has been subject to a recent in-depth follow-up by internal audit. Progress has been noted in some areas, particularly in compliance with timescales. However, risks remain surrounding the quality assurance process.	TBC following in depth audit follow-up.	Legal & Democratic Services
Review of Shared Services	11	4	-	5	2	7	Five of the remaining seven outstanding actions are intended to be addressed as part of a Shared Services review being carried out by the Change team.	31 Mar 2019	Customer & Digital Services
Climate Change Reporting	9	4	-	5	-	5	The issues are primarily 'In Progress'. They relate to issues such as verification of corporate emissions, monitoring through HGIOS, and a lack of post project benefits realisations reviews.	31 Mar 2019	Land, Planning & Development

Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Executive Officer
			High	Med	Low				
Review of HR Processes	4	-	-	4	-	4	A separate Internal Audit of Payroll is planned for 2018/19 and the issues raised in this older report will be considered as part of the review. It is noted that Payroll control issues were also raised by Audit Scotland in their Management Report 2017/18.	TBC following in depth audit Payroll review.	Organisational Transformation
Foster Care Payments	6	3	-	3	-	3	Further work is ongoing in the areas of Contractual Arrangements and Procedures. Continuing care System requirements are also under consideration regarding the potential use of Carefirst for Foster Care Payments.	31 Mar 2019	Customer & Digital Services / HSCP
Internet Policy and Monitoring	5	2	-	2	1	3	A Service Level Agreement has been completed and published. Further work is required in relation to the finalisation of an Acceptable Use Policy, authentication checks performed for phone calls to service desk and controls over flash drive use.	31 Mar 2019	Customer & Digital Services
Kinship Care Payments Review	4	2	-	2	-	2	Shared Services Procedures have been updated and the service have reported improved controls to improve data quality. Further guidance from the Care Inspectorate on registration and implementation is required to finalise the Continuing Care Procedures. Kinship Care Procedures are also nearing completion.	31 Mar 2019	Chief Social Worker
Local Government Benchmarking Framework 2016/17	5	3	-	1	1	2	Issues noted in relation to Refuse Collection, Sickness Absence and Sports and Leisure data in 2016/17 were corrected for 2017/18 draft data. Further work is required in the documenting of procedures and in the Payment of Invoices indicator supporting processes.	31 Jul 2019	Customer & Digital Services/ Organisational Transformation
Complaints Management	9	6	-	3	-	3	There has been some progress in this area. However, documentation of authorisation of stage 2 complaints and the feedback mechanism for customers requires further development.	31 Jan 2019	Customer & Digital Services

Report Name	Original issues	Closed	Remaining Risk			Total Open	Comments	Revised Target Date	Executive Officer
			High	Med	Low				
ICT Asset Management	8	7	-	1	-	1	The outstanding issue relates to the lack of contractual arrangements for disposal of ICT equipment. Requirements have been produced and work is ongoing in the pursuit of a joint contract with for paper disposal and ICT Asset Disposal, which also has the potential to generate income for the council. To be advertised.	31 Jan 2019	Customer & Digital Services
PCI DSS Compliance	3	2	-	1	-	1	One remaining issue requires to be completed; the submission of the self-assessment and development of the associated action plan.	31 Mar 2019	Customer & Digital Services
Total	126	62	14	44	6	64			

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

Agenda Item Number: 5

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

Date of Meeting	1 March 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	<p>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 third performance monitoring report of 2018/19, covering the four months to the end of December 2018. The report also includes consideration of the outputs finalised during the period.</p> <p>The information contained in this report is presented in the first instance to the council's Audit and 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.</p>
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Recommendations	<p>The Performance, Audit & Risk Committee is asked to:</p> <p>a) Note the Update on Internal Audit Progress.</p>
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Relevance to HSCP Board Strategic Plan	None directly.
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	Nil
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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 September to December 2018, the Internal Audit Team have finalised and reported on the ten areas as shown in Table 1.
- 1.2 Good progress is being made against the 2018/19 plan, with 27 outputs completed. This represents 77% completion of the 35 outputs planned for the year. In delivering these outputs, 71% of the resources have now been allocated in the Plan as at 75% 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 Internal Audit Outputs in September to December 2018

Audit Area and Title	Issues Noted	High Risk	Med Risk	Low Risk
System				
18 Cash and Bank	4	1	2	1
19 Scottish Welfare Fund	4	2	2	-
20 Freedom of Information	10	-	9	1
Consultancy¹				
21 Grant Claims Audits	3	1	1	1
22 Advice on financial systems – Mosshead PS	-	-	-	-
23 Brexit – Financial Risks	-	-	-	-
Regularity				
24 Interim Follow Up 2018/19	-	-	-	-
25 Review of Internal Audit Charter	-	-	-	-
26 Internal Audit Plan 2019/20	-	-	-	-
Irregularity¹				
27 Missing Funds - Education	-	-	-	-

¹ Consultancy Notes may not classify issues in terms of High / Medium / Low risk, due to the limited scope of these assignments. The Controls at Mugdock assignment involved providing advice but without the creation of a formal action plan.

- 1.4 In relation to the period since the last monitoring report, particular areas for Members to note include:

1.5 Regularity Reports Issued in the Period

Updated Internal Audit Charter - this has been revised to enhance compliance with Public Sector Internal Audit Standards. The updated Charter is attached at *Appendix 2*. In order to comply with the Public Sector Internal Audit Standards (PSIAS), 'the purpose, authority and responsibility of the internal audit activity must be formally defined in an internal audit charter and the chief audit executive must periodically review the internal audit charter and present it to senior management and the board for approval.' The Audit Charter was last revised in November 2017. An external assessment of the council's compliance with PSIAS was performed in 2018, with the results reported to this committee on 27th June 2018. Two recommendations were raised by the assessors. The first of these asked for minor changes to the Internal Audit Charter by clarifying the reporting line of the Audit & Risk Manager and strengthening the definition of consultancy work. This revision of the Internal Audit Charter addresses this issue raised by the external assessors.

Furthermore, the Audit & Risk Manager has performed a self assessment of the Charter against the PSIAS and made some minor amendments as a result, including the provision of a section detailing Other assurances provided to other organisations including the HSCP.

The second recommendation that was raised by external assessors in the PSIAS assessment asked for a strengthening of the Declaration of Interest form. This form is completed by all members of the Internal Audit team. The Audit & Risk Manager is fully reassessing the form and a revised form will be issued for completion to members of the internal audit team by the end of March 2019.

Internal Audit Plan 2019/20 - this will be considered as a separate agenda item.

Interim follow-up report - this will be considered as a separate agenda item.

1.6 Consultancy Notes Issued in the Period

Brexit – Financial Risks - Internal audit issued a Consultancy Note on the Financial Risks faced by the Council in relation to the possibility of a no deal Brexit. 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 have stepped up their preparations, given the increased likelihood of a no deal Brexit. Internal audit have 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. Internal audit also asked management to consider ahead of 29 March whether any actions in the form of changes in the ratios of short to long term debt would be prudent or whether the liquidity requirements would change in the event of a no deal Brexit.

Appendix 1 – Summary of Audit Time and Outputs Year to 31st December 2018

Appendix & Audit Area	Audit Plan Monitoring						
	Year To Date Days			Outputs			
	Annual Plan Days Allocated	Actual Days at 31 Dec 18	Days Remaining / (Overspent)	Planned Annual Outputs	Actual Total Year To Date	Actual Work in Progress	Percentage Completion
1 - System	265	222	43	9	5	4	56%
2 - Regularity	248	178	70	15	9	1	60%
3 - Irregularity	40	7	33	1	2	-	200%
4 - Performance	20	17	3	2	1	1	50%
5 - Consultancy	162	135	28	7	10	1	143%
6 - ICT	30	7	23	1	-	-	0%
7 - Development	220	133	87	-	-	-	N/A
- Training, Management, Admin	188	110	78				
- Quality Review	10	7	3				
- Performance Monitoring	22	17	5				
Direct Audit Time	985	698	71%	35	27	7	77%

East Dunbartonshire Council

Internal Audit Charter

Gillian McConnachie
Audit & Risk Manager
December 2018

Internal Audit Charter

Introduction

The Internal Audit Charter defines the purpose, authority and principal responsibilities of the Council's Internal Audit function. Internal Audit is required to comply with the Public Sector Internal Audit Standards (PSIAS) and these requirements include maintaining an Internal Audit Charter.

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the Council's operations. It helps the Council accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The objective of Internal Audit is to assist Elected Members and all officers of the Council in the effective discharge of their responsibilities. To this end, the Internal Auditors will furnish them with analyses, appraisals, details of issues, advice and information concerning the activities reviewed. This audit objective includes promoting effective control at a reasonable cost.

Role

The Internal Audit activity is established by the Board, which for the purposes of Internal Audit is the Audit & Risk Management Committee (the committee). Internal Audit's responsibilities are defined by this committee as part of their oversight role.

The main objective of Internal Audit is to provide, in terms of the PSIAS, a high quality, independent audit service to the Council which provides annual assurances in relation to internal controls and overall governance arrangements. In addition to this primary assurance role, Internal Audit will also:

- Support the Chief Finance Officer as the Council's Section 95 Officer.
- Support the Council's Executive Officer - Democratic & Legal Services as the Council's Monitoring Officer.
- Provide consultancy services to service areas.
- Support the Council's counter fraud function, including fact finding or investigations as appropriate.
- Provide advice and guidance on control implications for new or changed systems where appropriate.
- Support the Council and Senior Management during key transformational / change projects. Terms of reference for internal audit's involvement will be drafted and approved by the Project Lead and the Audit & Risk Manager, ensuring that the role does not compromise the internal auditor's independence.

For the purposes of this Internal Audit Charter, Senior Management is defined as Executive Officer level and above, including the Chief Executive, Depute Chief Executives and the Chief Finance Officer.

Authority and Scope

All Internal Audit staff shall have authority to:

- Enter any Council premises or land.
- Have access to, and ability to remove, all records, documents and correspondence which, in the view of the Audit & Risk Manager (or nominated representatives), are considered to relate to any matter which may have audit or assurance implications for the Council.
- Be provided with full access to any computer system and personal computer or other computer storage device/ media in the ownership of the Council.
- Require explanations considered necessary from any employee, including Senior Management.
- Require any employee, or agent of the Council, to produce cash, stores, assets or any other property under their control or to which they have access.

The scope of Internal Audit allows for unrestricted coverage of the Council's activities. In addition, Internal Audit through the Audit & Risk Manager, where they deem necessary, will have unrestricted access to:

- The Chief Executive,
- The Audit & Risk Management Committee and all members,
- Depute Chief Executives and the Chief Finance Officer,
- Executive Officers, and
- All other Council employees.

Right of access to other bodies funded by the Council should be set out in the conditions of funding.

All employees are requested to assist Internal Audit in fulfilling its roles and responsibilities.

Independence and Objectivity

Internal Audit will remain free from interference by any element in the organisation, including matters of audit selection, scope, procedures, frequency, timing, or report content. This will ensure that the work of the Internal Audit function is independent and objective.

Internal Auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair the Internal Auditor's judgment.

Internal Auditors must exhibit the highest level of professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined, as detailed in the Chartered Institute of Internal Audit's Code of Ethics.

Internal Auditors must also make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments, as detailed in the 7 Principles of Public Life (the 'Nolan principles').

The Audit & Risk Manager will confirm to the committee, at least annually, the organisational independence of the Internal Audit activity.

Organisation

For the purposes of the PSIAS the Audit & Risk Manager is the Chief Audit Executive. The Audit & Risk Manager is the officer responsible to the committee for the provision of an independent Internal Audit service. The Audit & Risk Manager will discharge this responsibility through the direct application of

Internal Audit resources including Audit Seniors and Auditors. Where appropriate the Audit & Risk Manager may seek additional input from external providers.

The Audit & Risk Manager operationally reports to the Chief Finance Officer but also has unrestricted access to the Chief Executive.

The Audit & Risk Manager has additional responsibilities for Corporate Fraud. The Audit & Risk Manager will declare an interest for audit assignments in this area with Audit Seniors taking additional reporting responsibilities where such conflicts arise. This arrangement will address the recognised independence issues arising from the Audit & Risk Manager's other area of responsibility.

The Audit & Risk Manager is required to hold a professional qualification and be suitably experienced with Audit Seniors having suitable experience and be working towards a relevant qualification.

Responsibility

The scope of Internal Auditing encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the Council's governance, risk management, and internal control processes in relation to the Council's defined goals and objectives; this recognises that the Internal Audit remit extends to the entire control environment of the organisation. Internal Audit is not a substitute for the operation of effective internal controls, which are the direct and sole responsibility of local and Senior Management. However, the team's specific commitments do include (but are not necessarily limited to) the following:

- Examining and evaluating the adequacy of the Council's system of internal control, including those pertaining to the deterrence, detection and investigation of fraudulent or illegal acts.
- Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify and report such information.
- Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations.
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets.
- Appraising the economy and efficiency with which resources are employed and the quality of performance in carrying out assigned responsibilities.
- Reviewing operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operations or programmes are being carried out as planned.
- Coordinating Internal Audit activities with the work of the Corporate Risk Adviser and from that, identifying high risk areas for subsequent review.
- Coordinating Internal Audit activities with the work of the External Auditors and providing them with information on the work of Internal Audit as required.

Based on its activity, Internal Audit is responsible for reporting significant risk exposures and control issues identified to the committee and to Senior Management (the Council's Corporate Management Team), including fraud risks, governance issues, and other matters needed or requested by the committee.

Internal Audit resource may be used to support consultancy and advisory services, but not to the detriment of provision of core assurances. These consultancy activities may be included in the Internal Audit plan or agreed by the Audit & Risk Manager as a revision to the plan. Consultancy and advice notes are provided by the internal audit function to give management assurances within specific areas. These are focused pieces of audit work, which are agreed in consultation with services or as Internal Audit deem appropriate. Consultancy and Advice notes provide an independent appraisal of specific area, with limited scope; these do not always constitute a full internal audit review, but the results of Internal Audit's observation, testing

and enquiry may inform an action plan to address any issues noted. These risks will be followed up as part of the planned audit cycle and may inform future planned audit activities.

Fraud and Corruption

Managing the risk of fraud and corruption is the responsibility of management. Management is also responsible for developing, implementing and maintaining systems of internal control to guard against fraud or irregularity and ensure probity in systems and operations. Internal Audit will assist management by reviewing the controls and procedures in place.

Audit procedures alone cannot guarantee that fraud and corruption will be detected, nor does Internal Audit have the responsibility for prevention and detection of fraud. However, individual Auditors will be alert in their work to risks and exposures that could allow a fraud, irregularity or corrupt practice to take place.

The Corporate Fraud and Corruption Policy lays out the responsibilities of Council Senior Management, Managers and other employees in relation to any suspicion of fraud or irregularity. The role of Internal Audit is to, where required, support the investigations into suspected fraud and report in accordance with established procedures.

Professionalism

The Internal Audit function will adhere to the PSIAS, which are based on the Chartered Institute of Internal Auditors' mandatory guidance including the Definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing. This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of Internal Auditing and for evaluating the effectiveness of the Internal Audit activity's performance.

Other professional guidance will also be adhered to, as applicable, to guide operations. In addition, Internal Audit will adhere to the Council's relevant policies and procedures and Internal Audit's standard operating procedures manual.

A programme of Continuous Professional Development (CPD) is maintained for all staff working on audit engagements to ensure that auditors maintain and enhance their knowledge, skills and audit competencies.

Internal Audit Plan

At least annually, the Audit & Risk Manager will submit a risk-based Internal Audit plan, consistent with the Council's objectives, to the committee for review and approval. The Audit & Risk Manager will communicate the impact of any resource limitations and significant interim changes to Senior Management and the committee.

The Internal Audit plan will be developed, based on a prioritisation of key risks for the Council, using input from Senior Management and the committee and taking into account the requirement to annually produce an internal audit opinion on the council's framework of governance, risk management and control. Any significant deviation from the approved Internal Audit plan will be communicated through the periodic activity reporting process to the committee.

Reporting and Monitoring

Following the conclusion of each Internal Audit engagement, a written report or consultancy note will be prepared, reviewed by the Audit & Risk Manager or Audit Seniors and distributed as appropriate. A summary of Internal Audit results will also be reported to the committee.

The Internal Audit report may include management's response and corrective action taken or to be taken in regard to the specific issues and risks. Management's response should include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.

The Internal Audit activity will be responsible for appropriate follow-up on engagement findings and actions. All findings will remain open on Pentana until appropriate action is demonstrably taken by management or the risk of no action is formally accepted.

Periodic Assessment

Internal Audit is subject to a Quality Assurance and Improvement Programme that covers all aspects of Internal Audit activity. This consists of an annual self-assessment of the service and its compliance with the PSIAS, ongoing performance monitoring and external assessment.

The Audit & Risk Manager is responsible for providing periodically a self-assessment on the Internal Audit activity as regards its consistency with the Audit Charter (purpose, authority, responsibility) and performance relative to the Annual Plan.

In addition, the Audit & Risk Manager will communicate to Senior Management and the committee on Internal Audit's quality assurance and improvement program, including results of ongoing internal assessments.

External assessments will be conducted at least once every five years by a suitably qualified, independent assessor. These reviews will be commissioned by the Convener of the Audit and Risk Management Committee and the Chief Finance Officer.

Other assurances provided:

The Audit & Risk Manager has been appointed as the Chief Internal Auditor of East Dunbartonshire Health & Social Care Partnership. The Audit & Risk Manager will annually provide assurance, including an overall opinion concluding on the adequacy and effectiveness of the framework of the Council's governance, risk management and control. This assurance is then provided to the Health & Social Care Partnership for those systems under their strategic control.

The Internal Audit function also offers an internal audit service to the East Dunbartonshire Leisure and Culture Trust, in accordance with the Service Level Agreement. Through this agreement, Internal Audit may provide assurance regarding specific systems, as defined in the terms of reference of the assignment.

On occasion, and at the request of management of Mugdock Country Park Joint Management Committee (Mugdock Country Park) or of Council management or committee, Internal Audit may provide services to Mugdock Country Park. Internal Audit may, as part of these services, provide assurance regarding specific systems. The scope and objectives of any such assignment will be defined in the terms of reference of the audit work.

SIGNED BY:

Gillian McConnachie

Audit & Risk Manager

Gerry Cornes

Chief Executive

Gordan Low

Convener of the Audit & Risk Management Committee

Agenda Item Number: 6

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

Date of Meeting	1st March 2019
Subject Title	Audit Scotland – Annual Audit Plan 2018/19
Report By	Jean Campbell, Chief Finance & Resources Officer
Contact Officer	Peter Lindsay, Senior Audit Manager, Audit Scotland, 0131-625 1934

Purpose of Report	<p>The purpose of this report is to update members on Audit Scotland's Annual Audit Plan for East Dunbartonshire IJB.</p> <p>The annual audit plan contains an overview of the planned scope and timing of the audit work to be carried out in accordance with International Standards on Auditing (ISAs), the <i>Code of Audit Practice</i>, and any other relevant guidance.</p> <p>A copy of the Audit Scotland Annual Audit Plan for 2018/19 is included as (Appendix 1).</p>
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Recommendations	<p>The Performance, Audit & Risk Committee is asked to:</p> <p>a) Notes and agrees the contents of the Annual Audit Plan for the IJB.</p>
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Relevance to HSCP Board Strategic Plan	<p>The annual audit process provides an opportunity for the oversight of the financial governance and management arrangements for the partnership as well as consideration of value for money. This will in turn support the delivery of the strategic planning priorities in the provision of assurance that the financial affairs of the partnership are considered and well managed.</p>
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	Nil
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Legal:	Nil
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Economic Impact:	Nil	
Sustainability:	Nil	
Risk Implications:	Risks are identified in the course of Annual audit work and highlighted to management to action.	
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	

East Dunbartonshire Integration Joint Board

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

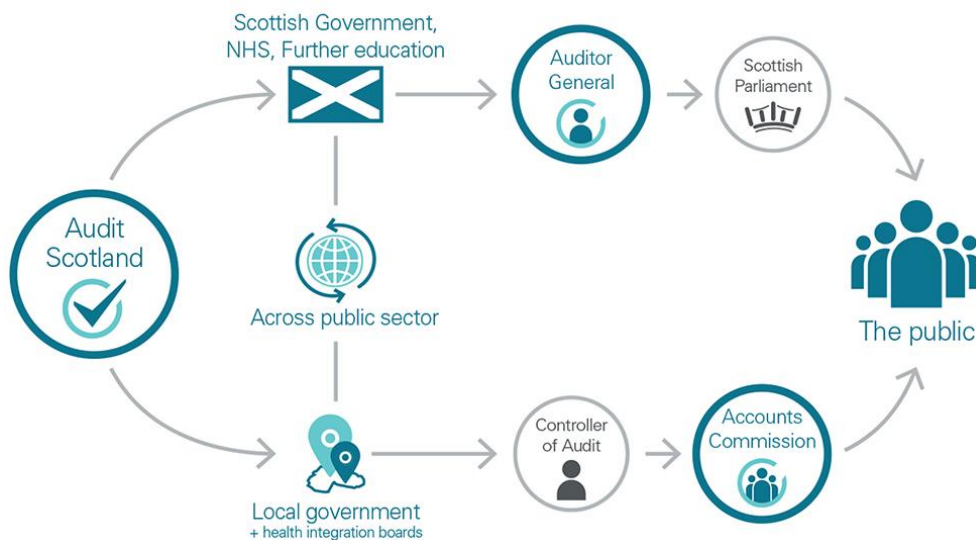
Prepared for East Dunbartonshire Integration Joint Board

February 2019

Who we are

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

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

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

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

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

Contents

Risks and planned work	4
Audit scope and timing	10

Risks and planned work

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

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


Adding value


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


Audit risks


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

Exhibit 1 2018/19 Key audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements issues and risks		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business.
<p>2 Risk of fraud over expenditure</p> <p>The Code of Audit Practice expands the ISA assumption on fraud over income to aspects of expenditure. The expenditure of the IJB is</p>	<p>Robust budget monitoring.</p>	<ul style="list-style-type: none"> • Obtain assurances from the auditors of EDC and NHSGG&C over the accuracy, completeness

	Audit Risk	Source of assurance	Planned audit work
	<p>processed through the financial systems of East Dunbartonshire Council (EDC) and NHS Greater Glasgow & Clyde (NHSGG&C). There is a risk that non IJB related expenditure is incorrectly posted to IJB account codes.</p>		<p>and allocation of the IJB ledger entries.</p> <ul style="list-style-type: none"> • Audit testing to confirm that IJB transactions are accurate, correctly allocated and recorded in the correct financial year.
3	<p>Hospital acute services (Set Aside)</p> <p>The “set aside” budget is the IJB’s share of the budget for delegated acute services provided by large hospitals on behalf of the Joint Board.</p> <p>The budget and actual expenditure reported for the “set aside” were equal in 2017/18. The figure was based on 2015/16 activity levels and provided by NHS National Services Scotland’s Information Services Division.</p> <p>There is a risk that the income and expenditure of the IJB is misstated in 2018/19 due to the lack of current activity information.</p> <p>There is also a risk that the sum set aside recorded in the annual accounts will not reflect actual hospital use in the 2018/19 accounts.</p>	<p>NHSGG&C Chief Finance Officer Group is developing arrangements for set aside. Budget figures and baseline data have been agreed and mechanism to be finalised.</p>	<ul style="list-style-type: none"> • Engage with officers to ensure that a robust mechanism has been developed to quantify set aside income and expenditure • Monitor Scottish Government guidance on the treatment of set aside in the 2018/19 financial statements to establish whether the financial statements are compliant.
4	<p>Financial sustainability and going concern</p> <p>Based on the current 2018/19 budget monitoring report (for the period to 30 November 2018) there is a projected overspend of £3.425 million. The budget includes the planned use of £2.114 million of earmarked reserves and any additional unplanned overspend will be financed by the General Reserve. This is mainly due to overspends in Adult Learning Disability services, Older People Community services and Children’s services.</p> <p>The projected year end reserves balance is expected to be £0.662 million, which is in breach of the IJB’s reserves policy. The reserves policy suggests that a prudent reserves level is 2% of net expenditure which would equate to approximately £3 million.</p>	<p>Ongoing monitoring of expenditure against budget.</p> <p>Robust financial plan for 2019/20 which delivers financial balance and opportunities for sustainability moving forward.</p> <p>Longer term financial plan in development.</p>	<ul style="list-style-type: none"> • Ensure budget monitoring is robust and accurately reflects the financial position. • Confirmation of agreement of funding and balances with host bodies. • Review of the IJBs recovery plan agreed with EDC and NHSGG&C. • Review and report on progress against our 2017/18 audit recommendation in relation to this risk. • Review the IJBs evidence to support the going concern assumption for the 2018/19 accounts.

	Audit Risk	Source of assurance	Planned audit work
	<p>In addition, there are no long term financial plans in place to demonstrate how the IJB will secure the financial sustainability of its services in the future.</p> <p>There is a risk that the IJB is not financially sustainable. As a result the IJB needs to demonstrate that the going concern basis is appropriate for the 2018/19 accounts.</p>		
Wider dimension issues and risks			
5	<p>Achievement of efficiency savings</p> <p>The financial planning update presented to the January 2019 meeting of the Board reported that the estimated funding gap for 2019/20 is £3.5 million. Of this total, £2.1 million of the required savings have so far been identified as part of the IJB's transformation activity.</p> <p>There is a risk that the IJB may not be able to generate sufficient efficiencies and cost savings to bridge the remaining funding gap of £1.4 million.</p>	<p>Robust financial plan and transformation agenda which ensures efficiency savings are delivered and IJB achieves financial balance.</p>	<ul style="list-style-type: none"> • Ongoing review of budget monitoring reports including details of identified savings.
6	<p>EU Withdrawal</p> <p>There are considerable uncertainties surrounding the implications of EU withdrawal and public bodies should assess the potential impact on their operations and identify specific issues and planned responses.</p> <p>There is a risk that the IJB is not prepared for the impact of EU withdrawal on the delivery of services.</p>	<p>The IJB is part of both NHSGG&C and EDC EU withdrawal planning arrangements. Key risks have been identified for the IJB with mitigating actions identified.</p>	<ul style="list-style-type: none"> • Assess how the IJB has prepared for EU withdrawal, including the specific work on workforce impact and dependency on key suppliers. • Consider how the IJB responds to any emerging issues after March 2019.
7	<p>Quality assurance review</p> <p>The quality of the unaudited 2017/18 annual accounts submitted for audit was not acceptable. As a result, the audit team were required to carry out additional audit work to support the IJB in securing an unqualified audit opinion.</p> <p>There is a risk that the quality of the unaudited 2018/19 annual accounts submitted for audit will be not be acceptable and a qualified audit opinion is reached, or additional audit work is required.</p>	<p>Review of good practice guide underway, shared learning across other IJB areas.</p> <p>Planning for 2018/19 annual accounts in progress.</p>	<ul style="list-style-type: none"> • Ongoing discussions with the Chief Finance and Resources Officer regarding the application of good practice notes and other relevant guidance • Audit of the 2018/19 annual accounts.

	Audit Risk	Source of assurance	Planned audit work
8	<p>Internal Audit</p> <p>The internal auditors of NHSGG&C do not permit full copies of individual internal audit reports to be presented to the Performance, Audit and Risk Committee for member scrutiny, although full copies of these reports are made available to the IJB Chief Internal Auditor and Chief Finance and Resources Officer on request.</p> <p>There is a risk that Performance, Audit and Risk Committee members may be unable to properly discharge their responsibilities.</p>	<p>Draft protocol for sharing information on high risk areas affecting IJB's agreed. Summary information to be provided to IJB with Chief Internal Auditor access to more detailed progress reports to provide assurance to the IJB on appropriate actions being taken to manage risks.</p>	<ul style="list-style-type: none"> Review NHSGG&C internal audit arrangements to ensure that all internal audit reports affecting the IJB are appropriately presented to the IJB's Performance, Audit and Risk Committee.
9	<p>Corporate Risk Register</p> <p>The corporate risk register has not been presented to members since November 2017. The register should be updated and presented to the Performance, Audit and Risk Committee on a regular basis to ensure that members are able to properly discharge their responsibilities.</p>	<p>Corporate risk register reviewed and updated and presented to Performance, Audit and Risk Committee for approval.</p>	<ul style="list-style-type: none"> Review updated corporate risk register when available for risks that may impact upon our 2018/19 audit approach.
10	<p>2017/18 Annual Audit Report</p> <p>Our 2017/18 Annual Audit Report identified twelve audit issues with associated recommendations for the IJB to address. In October 2018 we agreed a detailed action plan to address our recommendations in a meeting with the Chief Officer and Chief Finance and Resources Officer.</p> <p>There is a risk that the IJB is unable to action our audit recommendations in line with the timescales set out in the agreed action plan produced by the Chief Officer and Chief Finance and Resources Officer.</p>	<p>Progress report on 2017/18 Annual Audit Report action plan will be presented to the Performance, Audit and Risk Committee in March 2019.</p>	<ul style="list-style-type: none"> Obtain an update on progress of action plan to address our 2017/18 Annual Audit Report recommendations from the Chief Finance and Resources Officer throughout the year. Report on the IJB's progress in addressing our prior year recommendations in our 2018/19 Annual Audit Report. Review action plan updates provided to Performance, Audit & Risk Committee on the 2017/18 Annual Audit Report recommendations.
11	<p>Best Value</p> <p>The IJB should have arrangements in place to demonstrate that it is delivering Best Value in the provision of services.</p> <p>There is a risk that opportunities for continuous improvement are missed.</p>	<p>IJB assessment against Scottish Government Best Value framework undertaken.</p>	<ul style="list-style-type: none"> Review Best Value updates provided to the Performance, Audit and Risk committee. Review the IJB's response to the November 2018 National Report, 'Health and social care integration: update on progress'

Reporting arrangements

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

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

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

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	29 March 2019	1 March 2019
Annual Audit Report	30 September 2019	TBC
Independent Auditor's Report	30 September 2019	TBC

Source: Audit Scotland

Audit fee

8. The agreed audit fee for the 2018/19 audit of East Dunbartonshire Integration Joint Board is £28,440 (2017/18: £24,000). In determining the audit fee we have taken account of the risk exposure of the IJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. As noted in Exhibit 1, we reported a number of issues with the quality of the 2017/18 unaudited annual accounts presented for audit. As a result of these issues, the audit team were required to carry out additional audit work that was not anticipated in our 2017/18 Annual Audit Plan and fee. As a result of these findings our audit plan for 2018/19 requires a level of input which is above the norm for an IJB audit. As a consequence, the fee for 2018/19 is higher than that charged in 2017/18.

9. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 3 June 2019. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Performance, Audit and Risk Committee and Chief Officer

10. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

11. The audit of the annual accounts does not relieve management or the Performance, Audit and Risk Committee as those charged with governance, of their responsibilities.

Appointed auditor

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

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

Audit scope and timing

Annual accounts

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

- understanding the business of the IJB and the associated risks which could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how the IJB will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

15. We will give an opinion on whether the financial statements:

- give a true and fair view of the of the state of affairs of the IJB as at 31 March 2019 and of the income and expenditure of the IJB for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Other information in the annual accounts

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

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

Materiality

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

19. We calculate materiality at different levels as described below. The calculated materiality values for the IJB are set out in [Exhibit 3](#).



characteristics



responsibilities



principal activities



risks



governance arrangements

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2019 based on the latest budget for 2018/19.	£1.539 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 60% of planning materiality.	£0.924 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 1% of planning materiality.	£15,000



Source: Audit Scotland

Timetable

20. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Financial Statements Timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	TBC
Latest submission date of unaudited annual accounts complete working papers package	3 June 2019
Latest date for final clearance meeting with Chief Finance & Resources Officer	3 September 2019
Issue of Letter of Representation and proposed independent auditor's report	10 September 2019
Agreement of audited unsigned annual accounts	10 September 2019
Issue of Annual Audit Report to those charged with governance	TBC
Latest date for signing of Independent auditor's report	30 September 2019

Internal audit

21. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible. Internal audit is provided by a team from East Dunbartonshire Council and NHS Greater Glasgow & Clyde on a joint basis. As part of our planning process we carry out an assessment of the internal audit function.

Using the work of internal audit

22. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

Audit dimensions

23. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5

Audit dimensions



Source: Code of Audit Practice

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

Financial sustainability

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

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps

Financial management

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

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

- whether the IJB can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how the IJB has assured itself that its financial capacity and skills are appropriate
- whether the IJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

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

- whether the IJB can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.

Value for money

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

- the IJB can provide evidence that it is demonstrating value for money in the use of its resources.
- the IJB can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- the IJB can demonstrate that outcomes are improving.
- there is sufficient focus on improvement and the pace of it.

Independence and objectivity

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

30. The engagement lead (i.e. appointed auditor) for East Dunbartonshire Integration Joint Board is Fiona Mitchell-Knight, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of East Dunbartonshire Integration Joint Board.

Quality control

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

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

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

East Dunbartonshire Integration Joint Board

Annual Audit Plan 2018/19

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**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP PERFORMANCE
AUDIT & RISK COMMITTEE**

Date of Meeting	1st March 2019
Subject Title	Progress Update - Audit Scotland 2017/18 East Dunbartonshire IJB Annual Audit Action Plan
Report By	Jean Campbell, Chief Finance & Resources Officer
Contact Officer	Jean Campbell, Chief Finance & Resources Officer (0141 777 3311 Ext 3221)

Purpose of Report	The purpose of this report is to update the committee on the delivery of the action plan developed in response to the Audit Scotland Annual Audit report for 2017/18.
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Recommendations	<p>The Performance, Audit & Risk Committee is asked to:</p> <ul style="list-style-type: none"> a) Note the progress in delivering the action plan developed in response to the Audit Scotland Annual Audit report for 2017/18. b) Approve the updated financial regulations for the HSCP. c) Approve the Best Value Framework for the HSCP.
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Relevance to HSCP Board Strategic Plan	The annual audit report sets out a number of areas for improvement in financial governance, management, sustainability and assurance on value for money across the HSCP financial landscape. This ensures the partnership delivers on these key aspects which in turn supports the continued delivery of priorities set out within the strategic plan.
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	The Annual Audit report provides an opinion on the annual accounts for the partnership and considers the wider audit dimensions that frame the scope of public sector audit requirements including financial management arrangements, financial sustainability, governance and transparency and value for money.
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Legal:	Nil
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Economic Impact:	Nil	
Sustainability:	Nil	
Risk Implications:	The report sets out the key risks for the partnership and an action plan which mitigates these risks.	
Implications for East Dunbartonshire Council:	None directly.	
Implications for NHS Greater Glasgow & Clyde:	None directly.	
Direction Required to Council, Health Board or Both	Direction To:	
	1. No Direction Required	X
	2. East Dunbartonshire Council	
	3. NHS Greater Glasgow & Clyde	
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT	
1.1	The Audit Scotland Annual Audit report for 2017/18 presented a summary of the key findings arising from the 2017/18 audit across a range of themes including:- <ul style="list-style-type: none"> • Financial Sustainability • Financial Management • Governance and Transparency • Value for money
1.2	An action plan was developed within the partnership to take forward the audit recommendations; this has been updated for progress and included as Appendix 1 .
1.3	An area identified for review included the update of the HSCP financial regulations to reflect the most up to date regulations in respect of the audit and publication timetable in the preparation and reporting of the financial statements. The updated regulations are included as Appendix 2 .
1.4	A further area identified for progress was the development of an approach for demonstrating that the IJB is delivering its duties under best value. It is the duty of the IJB to secure BV as prescribed in Part 1 of the Local Government in Scotland Act 2003.
1.5	The Scottish Government have developed a best value framework to support public bodies in considering their responsibilities to secure best value and this has been completed for ED HSCP. A copy of the completed framework is attached as Appendix 3 .

East Dunbartonshire HSCP

ED IJB Annual Audit Report 2017/18 – Action Plan

Audit Issue	Audit Recommendation	Actions	Person Responsible	Timescales	Update – Mar 2019
1. Quality Assurance Review – the quality of the draft 2017/18 unaudited accounts were of a lower than expected standard.	Prior to submission for audit, IJB should carry out a quality assurance review of the unaudited accounts to identify and eliminate errors.	<ul style="list-style-type: none"> • Development of quality assurance framework for the Annual Accounts. • Independent review of the unaudited accounts prior to submission to Audit Scotland. • Review of Audit Scotland good practice note to inform the preparation of the Annual Accounts. • Review of finance structure to support CFO role to provide capacity for quality assurance review. 	Jean Campbell , CFRO	April 2019	<ul style="list-style-type: none"> • Ongoing preparation as part of the annual financial accounts process for 18/19. • Review of good practice note underway.
2. Set Aside – the figure included for set aside is an estimate based on 2015/16 activity levels	NHS GG&C and the IJB should prioritise revised processes for planning & performance management of delegated hospital functions and associated resources in 2017/18	<ul style="list-style-type: none"> • Progress work in conjunction with NHS GG&C to develop a financial framework for the set aside budget. 	NHS GG&C, SG, IJB CFO's	April 2019 (timescales revised to Aug 2019 in line with MSG report findings)	<ul style="list-style-type: none"> • Budget figures agreed for 18/19 for delegated acute specialties. • Baseline activity data agreed as 2015/16. • MSG targets agreed for un-scheduled care performance going forward.
3. Budget & performance monitoring arrangements – budget and	IJB should seek to combine these elements to ensure that members have a clear sight of the impact of variances against budget	<ul style="list-style-type: none"> • Review of performance reports to incorporate financial information, where appropriate and meaningful. • Performance framework is in 	Jean Campbell , CFRO	December 2018	<ul style="list-style-type: none"> • Performance framework in place. • Transformation plan updated to include financial information aligned to

performance monitoring currently reported separately which presents challenges in matching budget variance with service performance.	tom service performance.	development; consider options for aligning financial performance to that of service performance.			<p>delivery priorities.</p> <ul style="list-style-type: none"> Review of quarterly performance reports underway to include relevant financial information – expected as part of Qtr 3 reporting.
Audit Issue	Audit Recommendation	Action	Person Responsible	Timescales	
4. Efficiency Savings – there is no formal mechanism in place to identify and report on whether savings targets are being met and how these are being achieved	IJB should develop a mechanism to demonstrate how planned efficiency savings are being met as well as the risk status and implications should these savings not be met	<ul style="list-style-type: none"> Develop a regular reporting mechanism to the IJB on progress of savings plan within revenue monitoring reports 	Jean Campbell , CFRO	Complete	<ul style="list-style-type: none"> Complete – regular reports to IJB as part of financial performance monitoring on achievement of budget savings for 18/19.
5. Long Term Financial Plans – there is no long term financial plans in place which demonstrate how the IJB will secure the financial	A long term financial strategy (5yrs +) supported by clear and detailed financial plans is prepared to include best worst, most likely scenario planning	<ul style="list-style-type: none"> Develop a high level 5 year financial plan 	Jean Campbell , CFRO	December 2018 (timescales revised to May 2019 following 19/20 budget setting process)	<ul style="list-style-type: none"> Draft 5 year financial plan completed. Integrated Finance and Planning group established to develop a collective understanding of financial planning assumptions across health & social care Financial plan to be updated and finalised to reflect

sustainability of its services in the future.					2019/20 budget setting process.
6. Review of Earmarked Reserves - £3.1m allocated as earmarked reserves. There were a few instances where reserves were earmarked despite not meeting the criteria	IJB should undertake a review of its earmarked reserves to ensure they have been earmarked for known or predicted requirements.	<ul style="list-style-type: none"> Review earmarked reserves to ensure these meet the criteria. 	Jean Campbell , CFRO	Completed as part of the budget setting process, reviewed on an ongoing basis.	<ul style="list-style-type: none"> Complete – regular reviews of reserves undertaken and updates reported to IJB. IJB financial monitoring report (Jan 2019) re-categorised earmarked reserves as general.
7. Workforce Action Plan – Workforce action plan approved by the IJB in March 2018 – while this listed areas for improvement, there was a lack of action owners and timescales for completion.	IJB should ensure that the workforce plan is updated with appropriate owners and achievable deadlines included.	<ul style="list-style-type: none"> Action plan to be updated to incorporate named individuals and timescales for delivery 	Tom Quinn, Head of People & Change	December 2018	<ul style="list-style-type: none"> Complete – names identified and updated action plan presented to Staff Partnership Forum (SPF) in November 2018. Minute of meeting presented to IJB in January 2019.

Audit Issue	Audit Recommendation	Action	Person Responsible	Timescales	
<p>8. Financial regulations – the financial regs refer to incorrect legislation in relation to the audit and publication timetable, and the scheme of delegation does not declare whose responsibility it is to sign the audited financial statements.</p>	<p>The IJB should update their regulations</p>	<ul style="list-style-type: none"> Progress review and update of the IJB financial regulations to reflect current legislation. 	<p>Jean Campbell , CFRO</p>	<p>March 2019</p>	<p>Complete – updated regulations presented to March 2019 Performance Audit & Risk Committee for approval.</p>
<p>9. Transparency – minutes and papers for each Board meeting are available through the IJB website, other committee / group papers are not publicly available.</p>	<p>IJB should enhance transparency by publishing papers submitted to standing committees and groups.</p>	<ul style="list-style-type: none"> The papers for the Performance, Audit & Risk Committee to be published on the website. 	<p>Louise Martin, Head of Administration</p>	<p>October 2018</p>	<p>Complete – Performance Audit & Risk committee papers now available on HSCP website.</p>

<p>10. Internal Audit – NHSGG&C internal auditors do not share copies of individual internal audit reports with the IJB or attend meetings of the IJB's Audit Committee.</p>	<p>IJB should review internal audit arrangements to ensure that all internal audit reports affecting the IJB are presented to the IJB's Audit Committee.</p>	<ul style="list-style-type: none"> Review of internal audit arrangements in discussion with Internal Audit function within NHSGG&C 	<p>Jean Campbell , CFRO Gillian McConnachie, Chief Internal Auditor</p>	<p>December 2018</p>	<p>Complete - Arrangements reviewed across NHS GG&C with newly appointed auditors. Summary information to be provided to IJB Audit Committees with Chief Internal Auditor access to progress reports highlighting main issues contained within reports and agreed action plans to manage the risks to ensure appropriate assurances can be provided to IJBs. There is a draft protocol in place for sharing information on any high risk areas affecting IJB's.</p>
Audit Issue	Audit Recommendation	Action	Person Responsible	Timescales	
<p>11. GDPR – IJB has not formally considered and reported on its own responsibilities regarding GDPR in order to assess whether it is a controller of personal information and if so, whether it needs to identify and appoint a Data Protection</p>	<p>IJB should formally consider and report on its responsibilities in relation to GDPR</p>	<ul style="list-style-type: none"> Consider the role of the Data Protection Officer functionality to the partnership. Develop Records Management Plan Report to be presented to IJB clarifying responsibility for GDPR 	<p>Jean Campbell , CFRO</p>	<p>January 2019 (timescale revised to March 2019)</p>	<p>In progress – ED HSCP requires to submit its Records Management Plan to the Keeper in April 2019. Plan is due to be finalised and presented to IJB for approval at its meeting on the 21st March 2019 which will set out responsibilities for GDPR as part of this report.</p>

Officer.					
<p>12. Demonstrating Best Value – annual performance report would include a section on best value, this has not been included within the 2017/418 report.</p>	<p>IJB should develop an approach to demonstrate that it is meeting its best value duties and report on this accordingly.</p>	<ul style="list-style-type: none"> • Review to be progressed of the partnership’s performance against the SG’s Best Value framework. • Annual Performance Report to reflect best value guidance contained within the Public Bodies(Joint Working) (Scotland) Act. 	<p>Jean Campbell , CFRO</p>	<p>March 2019</p>	<p>Complete – partnership performance considered against SG Best Value framework and presented to the March 2019 Performance Audit & Risk Committee for approval.</p>

*East Dunbartonshire Health and Social Care
Partnership*

Health & Social Care Partnership Board Financial Regulations

Version	Integration Joint Board Draft Financial Regulations 2019
Lead Manager	Jean Campbell
Approved by	Health & Social Care Partnership Board (Performance, Audit & Risk Committee)
Date Approved	01/03/2019
Date for Review	01/03/2020
Replaces Previous Version	N/A

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The Health & Social Care Partnership positively promotes the principles of sound corporate governance within all areas of the Board's affairs. These Financial Regulations are an essential component of the corporate governance of the Health & Social Care Partnership Board.

1. What the Regulations Cover

- 1.1 The Health & Social Care Partnership Board is a legal entity in its own right created by Parliamentary Order, following ministerial approval of the Integration Scheme. It is accountable for the stewardship of public funds and is expected to operate under public sector best practice governance arrangements, proportionate to its transactions and responsibilities. Stewardship is a major function of management and, therefore, a responsibility placed upon the appointed members and officers of the Health & Social Care Partnership Board.
- 1.2 These financial regulations should be read in conjunction with the Standing Financial Instructions of NHS Greater Glasgow and Clyde and the Financial Regulations and Codes of Financial Practice of East Dunbartonshire Council.
- 1.3 The Regulations set out the respective responsibilities of the Chief Officer and the Chief Finance & Resources Officer of the Health & Social Care Partnership Board.
- 1.4 It will be the duty of the Chief Officer assisted by the Health & Social Care Partnership Board Chief Finance & Resources Officer to ensure that these Regulations are made known to the appropriate persons within the Health & Social Care Partnership Board and to ensure that they are adhered to.
- 1.5 If it is believed that anyone has broken, or may break, these Regulations, this must be reported immediately to the Chief Finance & Resources Officer, who may then discuss the matter with the Chief Officer, NHS Greater Glasgow and Clyde Chief Executive, East Dunbartonshire Council Chief Executive or another nominated or authorised person as appropriate to decide what action to take.
- 1.6 These Regulations will be the subject of regular review by the Health & Social Care Partnership Board Chief Finance & Resources Officer in consultation with the NHS Greater Glasgow and Clyde Director of Finance and the Council's Section 95 Officer, and where necessary, subsequent adjustments will be submitted to the Integration Joint Board for approval.

2. Financial Management and Performance

- 2.1 The Integration Scheme sets out the detail of the integration arrangement agreed between NHS Greater Glasgow and Clyde and East Dunbartonshire Council. In relation to financial management it specifies:
 - The financial management arrangements including treatment of budget variances;
 - Reporting arrangements between the HSCP Board, NHS Greater Glasgow and Clyde and East Dunbartonshire Council;

- The method for determining the resources to be made available by NHS Greater Glasgow and Clyde and East Dunbartonshire Council;
- The functions which are delegated to the HSCP Board by NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

2.2 **Responsibility of the Chief Officer**

The Chief Officer is the accountable officer of the Health & Social Care Partnership Board in all matters except finance. The Chief Officer will discharge their duties in respect of the delegated resources by:

- Ensuring that the Strategic Plan meets the requirement for economy, efficiency and effectiveness;
- Giving directions to NHS Greater Glasgow and Clyde and East Dunbartonshire Council that are designed to ensure resources are spent in accordance with the plan; it is the responsibility of the Chief Officer to ensure that the provisions of the directions enable them to discharge their responsibilities in this respect within available resources.

The Chief Officer will also hold an operational role in NHS Greater Glasgow and Clyde and East Dunbartonshire Council for the management of the operational delivery of services as directed by the Integration Joint Board. In this operational role the Chief Officer has no “accountable officer” status but is:

- Accountable to the Chief Executive of NHS Greater Glasgow and Clyde for financial management of the operational budget; and
- Accountable to the Chief Finance Officer(Section 95 Officer) of East Dunbartonshire Council for financial management of the operational budget; and
- Accountable to the Chief Executive of NHS Greater Glasgow and Clyde and the Chief Executive of East Dunbartonshire Council for the operational performance of the services managed by the Chief Officer.

2.3 **Responsibility of the Chief Finance & Resources Officer**

The Integration Joint Board will appoint an officer responsible for its financial administration.

The Chief Officer may be appointed to this role if the Integration Joint Board deems it appropriate. If in such circumstances the Chief Officer does not have a recognised professional accounting qualification arrangements must be put in place to provide the post holder and the Integration Joint Board with financial advice from a qualified person.

The Chief Finance & Resources Officer will discharge his/her duties in respect of the delegated resources by:

- Establishing financial governance systems for the proper use of the delegated resources; and,
- Ensuring that the Strategic Plan meets the requirement for best value in the use of the Integration Joint Board’s resources.

2.4 **Responsibility of the NHS Board Accountable Officer/ NHS Board Director of Finance/Council Section 95 Officer**

The NHS Board Accountable Officer and the Council’s Section 95 Officer discharge their responsibility, as it relates to the resources that are delegated to the Integration Joint Board, by setting out in the Integration Scheme the purpose for which resources are used and the systems

and monitoring arrangements for financial performance management. It is their responsibility to ensure that the provisions of the Integration Scheme enable them to discharge their responsibilities in this respect.

- 2.5 The NHS Board Director of Finance and the Chief Finance Officer (Section 95 Officer) of East Dunbartonshire Council will provide specific advice and professional support to the Chief Officer and Chief Finance & Resources Officer to support the production of the Strategic Plan and also to ensure that adequate systems of internal control are established by the Integration Joint Board.

3. Financial Planning

3.1 Strategic Plan and Integrated Budget

The Health & Social Care Partnership Board is responsible for the production of a Strategic Plan which sets out the services for their population over the medium term (3 years). The resources within scope of the Strategic Plan are:

- The payment made to the Health & Social Care Partnership Board by East Dunbartonshire Council for delegated social care services;
- The payment from NHS Greater Glasgow and Clyde to Health & Social Care Partnership Board for delegated primary and community healthcare services and for those delegated hospital services managed by the Chief Officer.
- The amount set aside by NHS Greater Glasgow and Clyde for delegated services provided in large hospitals for the population of the Integration Joint Board.

NHS Greater Glasgow and Clyde and East Dunbartonshire Council will provide indicative three year rolling funding allocations to the Health & Social Care Partnership Board to support the Strategic Plan and medium term planning process. Such indicative allocations will remain subject to annual approval by both organisations.

- 3.2 The Chief Officer and the Chief Finance & Resources Officer will develop a business case for the integrated budget based on the Strategic Plan and present it to NHS Greater Glasgow and Clyde and East Dunbartonshire Council for consideration and agreement as part of each organisation's annual budget setting process. The business case should be evidence based with full transparency on its assumptions and take account of:

- **Activity Changes.** The impact on resources in respect of increased demand e.g. demographic pressures and increased prevalence of long term conditions, and for other planned activity changes;
- **Cost Inflation.** Pay and supplies cost increases;
- **Efficiencies.** All savings (including increased income opportunities and service rationalisations/cessations) should be agreed between the Integration Joint Board, East Dunbartonshire Council and NHS Greater Glasgow and Clyde as part of the annual rolling financial planning process to ensure transparency;
- **Performance on outcomes.** The potential impact of efficiencies on agreed outcomes must be clearly stated and open to challenge by East Dunbartonshire Council and NHS Greater Glasgow and Clyde;
- **Legal requirements.** Legislation may entail expenditure commitments that should be

taken into account in adjusting the payment;

- **Transfers to/from the notional budget for hospital services** set out in the Strategic Plan;
- **Adjustments to address equity.** East Dunbartonshire Council and NHS Greater Glasgow and Clyde may choose to adjust contributions to smooth the variation in weighted capita resource allocations across partnerships; information to support this will be provided by ISD and ASD.

3.3 The Strategic Plan will determine the budgets allocated to each operational partner for operational service delivery in line with the Plan. The Health & Social Care Partnership Board will publish its Strategic Plan as soon as practicable after finalisation of the plan.

3.4 **Limits on Expenditure**

No expenditure will be incurred by the Integration Joint board unless it has been included within the approved Integration budget and Strategic plan except:

- I. Where additional funding has been approved by NHS Greater Glasgow and Clyde and/or East Dunbartonshire Council and the Integrated budget/strategic plan has been updated appropriately;
- II. Where a supplementary budget has been approved by the Integration Joint Board;
- III. In emergency situations in terms of any scheme of delegation;
- IV. As provided in paragraph 3.5 below (Virement).

3.5 **Virement**

Virement is defined by CIPFA as “the transfer of an underspend on one budget head to finance additional spending on another budget head in accordance with the Financial Regulations”. In effect virement is the transfer of budget from one main budget heading (employee costs, supplies and services etc.) to another, or a transfer of budget from one service to another. Where resources are transferred between the two operational arms of the Integrated Budget this will require in-year balancing adjustments to the allocations from the Integration Joint Board to East Dunbartonshire Council and NHS Greater Glasgow and Clyde i.e. a reduction in the allocation to the body with the underspend and a corresponding increase in the allocation to the body with the overspend.

3.6 Virements require approval and they will be permitted subject to any Scheme of Delegation of the Integration Joint Board as follows:

- I. Virement must not create additional overall budget liability. One off savings or additional income should not be used to support recurring expenditure or to create future commitments including full year effects of decisions made part way through a year.
- II. The Chief Officer will not be permitted to vire between the Integrated Budget and those budgets that are managed by the Chief Officer, but are outwith the scope of the Strategic Plan, unless agreed by East Dunbartonshire Council and NHS Greater Glasgow and Clyde.
- III. Any virement over £50,000 requires the approval of the Integrated Joint Board.

3.7 **Budgetary Control**

It is the responsibility of the Chief Officer and Chief Finance & Resources Officer to report regularly and timeously on all budgetary control measures, comparing projected outturn with the approved financial plan, to the Integration Joint Board and other bodies as designated by NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

- The NHS Greater Glasgow and Clyde Director of Finance and the Section 95 officer of East Dunbartonshire Council will, along with Health & Social Care Partnership Board Chief Finance & Resources Officer put in place a system of budgetary control which will provide the Chief Officer with management accounting information for both arms of the operational budget and for the Integration Joint Board in aggregate.

3.8 It is the responsibility of the Integration Joint Board Chief Finance & Resources Officer, in consultation with the NHS Greater Glasgow and Clyde and the Chief Finance Officer(section 95) of East Dunbartonshire Council, to agree a consistent basis and timetable for the preparation and reporting of management accounting information.

3.9 The Integration Scheme specifies how in year over/under spends will be treated. Where it appears that any heading of income or expenditure may vary significantly from the Financial Plan, it will be the duty of the Chief Officer and the Chief Finance & Resources Officer, in conjunction with the NHS Board Director of Finance and the Section 95 Officer of the Council, to report in accordance with the appropriate method established for that purpose by the Integration Joint Board, NHS Board and Council, the details of the variance and any remedial action required. All actual or forecast variances over £50,000 will be reported to the Integrated Joint Board in financial monitoring reports.

3.10 **Reports to Integration Joint Board**

All reports to the Integration Joint Board and sub-committees thereof must specifically identify the extent of any financial implications. These must have been discussed and agreed with the Integration Joint board Chief Finance & Resources Officer prior to lodging of reports.

4. **Legality of Expenditure**

4.1 It will be the duty of the Chief Officer to ensure that no expenditure is incurred, or included within the Strategic Financial Plan unless it is within the power of the Integration Joint board. In cases of doubt the Chief Officer should consult the respective legal advisers of the NHS Board and Council before incurring expenditure. The legality of expenditure on new service developments, initial contributions to other organisations and responses to emergency situations which require expenditure must be clarified prior to being incurred.

5. **Reviewing the Financial Regulations**

5.1 The Health & Social Care Partnership Board will consider and approve any alterations to these Financial Regulations. The Integration Joint Board may also withdraw these financial regulations. If so, this will come into force from the first working day after the end of the Health & Social

Care Partnership Board meeting at which the change or withdrawal was approved.

6. Reserves

- 6.1 Legislation, under Section 106 of the Local Government (Scotland) Act 1973 as amended, empowers the Integration Joint Board to hold reserves which should be accounted for in the financial accounts and records of the Integration Joint Board. The Integration Joint Board will develop a reserves policy and a reserves strategy which will include the level of reserves required and their purpose. This will be agreed as part of the annual budget setting process and will be reflected in the Strategic Plan agreed by the integration Joint Board.

7. VAT

- 7.1 HMRC has confirmed that there is no requirement to have a separate VAT registration for the Integration Joint Board as it will not be delivering any services within the scope of VAT. This situation should be kept under review by the Chief Finance & Resources Officer should the operational activities of the HSCP Board change and a need to register be established. HMRC guidance will apply to Scotland which will allow a VAT neutral outcome.

8. Procurement/Commissioning of Services

- 8.1 Public Bodies (Joint Working) (Integration Joint Boards) (Scotland) Order 2014/285 provides that the Health & Social Care Partnership Board may enter into a contract with any other person in relation to the provision of goods and services to the Integration Joint Board for the purpose of carrying out the functions conferred in it by the Act.
- 8.2 As a result of specific VAT and accounting issues associated with Integration Joint Board contracting directly for the provision of goods and services the Chief Officer is required to consult with the NHS Board Director of Finance, the Chief Finance Officer (Section 95 Officer) of the Council and the Chief Finance & Resources Officer prior to any direct procurement exercise being undertaken.

9. Financial Reporting

9.1 Accounting Procedures and Records

All accounting procedures and records of the Health & Social Care Partnership Board will be as specified in applicable legislation and regulations. Financial Statements will be prepared following the Code of Practice on Local Authority Accounting in the UK. Statements will be signed as specified in under Local Authority Regulations 2014.

- 9.2 The financial statements must be completed to meet the audit and publication timetable specified under the Local Authority Regulations 2014. It is the primary responsibility of the Chief Finance & Resources Officer to meet these targets and of the Chief Officer to provide any relevant information to ensure that NHS Greater Glasgow and Clyde and East Dunbartonshire

Council meet their respective statutory audit and publication requirements for their individual and group financial statements.

- 9.3 The Integration Joint Board Chief Finance & Resources Officer will agree the financial statements timetable with the external auditors of the Health & Social Care Partnership Board, NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

10. Internal Audit

10.1 Responsibility for Internal Audit

It is the responsibility of the Health & Social Care Partnership Board to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. This will include determining who will provide the internal audit service for the Health & Social Care Partnership Board and nominating a Chief Internal Auditor.

- 10.2 The operational delivery of internal audit services within NHS Greater Glasgow and Clyde and East Dunbartonshire Council will be covered by their respective internal audit arrangements as at present.

- 10.3 A Chief Internal Auditor will be appointed to act as Integration Joint Board Chief Internal Auditor in addition to their role as Chief Internal Auditor of their respective authority.

- 10.4 The Internal Audit Service will undertake their work in compliance with the Public Sector Internal Audit Standards.

- 10.5 On or before the start of each financial year the Integration Joint Board Chief Internal Auditor will prepare and submit a strategic risk based audit plan to the Health & Social Care Partnership Board for approval. The internal audit plan will be considered and link with include:
- The Strategic Plan and planning process;
 - The financial plan underpinning the Strategic Plan; and
 - Relevant issues raised from the partner Health Board and Local Authority.

It is recommended that the internal audit plan is shared with the relevant committees of the NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

- 10.6 The Integration Joint Board Chief Internal Auditor will report to the Health & Social Care Partnership Board on the annual audit plan, delivery of the plan and recommendations and will provide an annual internal audit report including the audit opinion.

- 10.7 The Health & Social Care Partnership Board annual internal audit report will be shared with the Audit Committees of NHS Greater Glasgow and Clyde and East Dunbartonshire Council.

- 10.8 Reports on each internal audit engagement will be submitted to the Chief Officer and the Audit Committee for scrutiny.

11. External Audit

- 11.1 The Accounts Commission will appoint the Auditors to the Health & Social Care Partnership Board. This is specified under Section 13 of the legislation.
- 11.2 The Health & Social Care Partnership Board should make appropriate and proportionate arrangements for consideration of external audit reports including those relating to the and annual financial statements to ensure that they are compliant with relevant statutory provisions and Accounting Codes of Practice.
- 11.3 Reports on external audit engagements will be submitted to the Chief Officer and the Audit Committee for scrutiny.

12 Audit Committee

- 12.1 The Health & Social Care Partnership will put in place an Audit Committee to ensure that an effective assurance process is in place that assesses the objectives, risks and performance of the Partnership. This will include consideration of any reports from auditors.
- 12.2 It will be the responsibility of the Health & Social Care Partnership Board to agree the membership having regard to the agreed remit, skills and good practice for a the audit committee. It is anticipated that members of the Health & Social Care Partnership will serve in this capacity.

13. Risk Management and Insurance

13.1 Responsibility for Insurance and Risk

The Health & Social Care Partnership Board will make appropriate insurance arrangements for all activities of the Health & Social Care Partnership Board in accordance with the risk management strategy.

The Chief Officer will arrange, taking such specialist advice as may be necessary, that adequate insurance cover is obtained for all normal insurable risks arising from the activities of the Health & Social Care Partnership Board and for which it is the general custom to insure. This will include the provision of appropriate insurance in respect of Members of the Health & Social Care Partnership Board acting in a decision making capacity.

The NHS Board Director of Finance and the Chief Finance Officer (section 95) of the Council will ensure that the Chief Officer has access to professional support and advice in respect of risk management.

13.2 Risk Strategy and Risk Register

The Chief Officer will be responsible for establishing the Health & Social Care Partnership Board risk strategy and prolife and developing the risk reporting arrangements; this will include arrangements for a risk register. The Risk Management strategy will be approved by the

Integration Joint board.

The NHS Greater Glasgow and Clyde and East Dunbartonshire Council will continue to identify and manage within their own risk management arrangements any risks they have retained under the integration arrangements. The NHS Board and Council will continue to report risk management to the existing committees including the impact of the integration arrangements.

13.3 **Notification of Insurance Claims**

The Chief Officer and the Health & Social Care Partnership Board Chief Finance & Resources Officer will put in place appropriate procedures for the notification and handling of any insurance claims made against the Integration Joint Board.

14. **Economy, Efficiency and Effectiveness (Best Value)**

14.1 The Chief Officer will ensure that arrangements are in place to maintain control and clear public accountability over the public funds delegated to the Health & Social Care Partnership Board. This will apply in respect of:

- the resources delegated to the Integration Joint Board by NHS Greater Glasgow and Clyde and East Dunbartonshire Council; and
- the resources paid to NHS Greater Glasgow and Clyde and East Dunbartonshire Council by the Health & Social Care Partnership Board for use as directed and set out in the Strategic Plan.

14.2 The Health & Social Care Partnership Board has a duty to put in place proper arrangements for securing Best Value in the use of resources and delivery of services. There will be a process of strategic planning which will have full Member involvement, in order to establish the systematic identification of priorities and realisation of Best Value in the delivery of services.

14.3 It will be the responsibility of the Chief Officer to deliver the arrangements put in place to secure Best Value and to co-ordinate policy in regard to ensuring that the HSCP Board provides Best Value.

14.4 The Chief Officer will be responsible for ensuring implementation of the strategic planning process. Best Value should cover the areas of human resource and physical resource management, commissioning of services, financial management and policy, performance and service delivery process reviews.

**East Dunbartonshire HSCP
Auditing Best Value – Integration Joint Board**

		HSCP Response as at February 2019
1.	Who do you consider to be accountable for securing Best Value in the IJB	<p>Integration Joint Board Integration Joint Board Performance, Audit & Risk Committee HSCP Chief Officer HSCP Chief Finance & Resources Officer Senior Management Team Parent Organisations around support services, assets and all staff who are involved in commissioning and procurement.</p>
2.	How do you receive assurance that the services supporting the delivery of strategic plans are securing Best Value	<p>Performance management reporting on a quarterly basis to IJB. Explicit links between financial and service planning through Transformation Board updates. Annual Performance Report Audit and Inspection Reports Integration Joint Board Meetings – consideration of wide range of reports in furtherance of strategic planning priorities. Transformation Board scrutiny Finance and Planning Group (across partner organisations) Performance, Audit & Risk Committee scrutiny Clinical & Care Governance Group Strategic Planning Group Senior Management Team scrutiny (HSCP) Corporate Management Teams of the Health Board and Council</p> <p>The IJB also places reliance on the controls and procedures of our partner organisations in terms of Best Value delivery.</p>
3.	Do you consider there to be a sufficient buy-in to the IJB's longer term vision from partner officers and members	<p>Yes, the IJB has approved the 3 year Financial Plan aligned to its Strategic Plan which clearly sets out the direction of travel</p>

		HSCP Response as at February 2019
		<p>There are challenges planning for the longer term because of annual budget settlements.</p> <p>The IJB has good joint working arrangements in place and has benefited from ongoing support, particularly in support of service redesign and transformation, from members and officers within our partner organisations over the past 12 months in order to deliver the IJBs longer term vision. Finance and Planning Group with partner organisation involvement to focus on budget performance, financial planning in support of delivery of strategic priorities.</p>
4.	How is value for money demonstrated in the decisions made by the IJB	<p>Monthly budget reports at service level IJB development sessions Chief Finance & Resources Officer Budget Monitoring Reports to the IJB Strict compliance with Procurement rules through Parent Organisation processes in support of service commissioning.</p> <p>All IJB papers carry a section that clearly outlines the financial implications of each proposal as well as other implications in terms of legal, HR, equality and diversity and linkage to the IJBs strategic objectives.</p> <p>The IJB engages in healthy debate and discussions around any proposed investment decisions and savings proposals, many of which are supported by additional IJB development sessions.</p> <p>In addition IJB directions to the Health Board and Council require them to deliver our services in line with our strategic priorities and Best Value principles – ‘Optimise efficiency, effectiveness and flexibility’.</p>
5.	Do you consider here to be a culture of continuous improvement?	<p>The HSCP Clinical & Care Governance Group provides strategic leadership in developing a culture of continuous improvement with representation across all professional disciplines with a focus on improving the quality of services delivered throughout the</p>

		HSCP Response as at February 2019
		<p>partnership. There is a range of activity in this area:</p> <ul style="list-style-type: none"> • A number of HSCP service areas now have service improvement plans in place and a focused approach to quality/continuous improvement (QI). Examples of these improvements are captured and reported through the Clinical & Care Governance Group and reported to the IJB. • The Public Service User and Carers group has been involved developing improvement activity on areas highlighted through engagement events. • In addition, a number of service review and redesign work strands are underway/or planned to maximise effectiveness, resources and improve the patient/service users journey across East Dunbartonshire. • The HSCP Transformation Plan is focussed on proactively developing our health and social care services in line with national direction and statutory requirements; optimising the opportunities joint and integrated working offers; and ensuring any service redesign is informed by a strategic planning and commissioning approach (subject to regular IJB reports). • HSCP Organisational Development and Training, Learning and Education resources support services in undertaking improvement activity. • There are opportunities for teams to be involved in Quality Improvement development, which includes ongoing support and coaching for their improvement activity through our organisational development lead.. • Workforce planning and OD/service improvement (SI) activity is planned, monitored and evaluated through our Workforce People and Change leads.
6.	Have there been any service reviews undertaken since establishment – have improvements in services and/or reductions in pressures as a result of joint working?	A robust process for progressing service reviews is in place with support from the Council's transformation team. A number of reviews have been undertaken including:

	HSCP Response as at February 2019
	<ul style="list-style-type: none"> • Review of Integrated senior management structures – re focus of capacity within older people and adult services to progress work to deliver on strategic priorities. • Homecare Review - to undertake an objective and focused review of care at home services to identify improvements in service delivery, data gathering and benchmarking to inform analysis, preferred service delivery model and sustainability of service into the longer term. Initial service improvements made to support more effective discharge from and prevention of admission to hospital in line with strategic priorities, move to locality model, informed care at home framework requirements, roll out of CM2000 for externally purchased homecare to ensure best value on investment. • Review of Learning Disability Services - Whole System Review of services to support individuals with a learning disability including daycare provision and supported accommodation. Scoping work completed, data gathering and benchmarking undertaken, development of preferred service delivery model for provision of daycare. Initial improvements in enhanced local daycare provision to negate need for expensive out of authority placements, review of alternative to sleepover arrangements through the use of technology, development of Fair Access to Community Care Policy. • Review of Fostering Placements – review of balance of externally purchased fostering placements resulted in an increase in ED foster carers and efficiencies on budget for this area. • System wide review of Smoking Cessation: <p>The HSCP is also participating in a number of reviews in collaboration with NHS GGC such as</p>

		HSCP Response as at February 2019
		<ul style="list-style-type: none"> • Un scheduled Care Review • Mental Health Review and 5 year Strategy • There are a number of planned service reviews about to commence in relation to Children’s Services, Transitions, Disability Services, Integrated Management structures to support service redesign and efficiencies as part of the transformation plan for 2019/20.
7.	Have identified improvement actions been prioritised in terms of those likely to have the greatest impact.	<p>The oversight for any improvement activity identified through service review, inspection reports, incident reporting or complaints learning is through the Clinical and Care Governance Group. This is reported through the SMT, the Performance, Audit & Risk Committee and the IJB to ensure priority is afforded to progress areas of high risk with scope for most improvement.</p> <p>The Transformation Board has a role to consider and oversee service redesign and transformation which will deliver service improvement including robust business cases and progress reporting to ensure effective delivery in line with strategic planning priorities and quality care governance and professional standards.</p>
8.	What steps are taken to ensure that quality of care and service provided is not compromised as a result of cost saving measures.	<p>All savings proposals are subject to a full assessment which includes:</p> <ul style="list-style-type: none"> • Alignment to Strategic Plan • Alignment to quality care governance and professional standards including risk assessment by Professional Lead • Equalities impact assessed • Risk assessment by responsible Heads of Service and mitigating actions introduced • Stakeholder engagement as appropriate <p>Where possible, the HSCP look to take evidence based approaches or tests of change to ensure anticipated benefits are realised and</p>

		HSCP Response as at February 2019
9.	Is performance information reported to the board of sufficient detail to enable value of money to be assessed	<p>there is no compromise to care.</p> <p>Regular budget and performance monitoring reports to the IJB give oversight of performance against agreed targets with narrative and improvement actions for areas where performance is off target. These reports are presented quarterly as well as the detailed Annual Performance Report. Financial performance reported every cycle to IJB. Plans to revise format of performance report to include finance narrative to provide linkages of impact of performance on the partnership financial position.</p> <p>The Transformation Plan aligns key priorities for service redesign and transformation to the delivery of efficiency savings which are regularly reported through the Financial monitoring reports to the IJB and regular scrutiny of the transformation plan through the Performance, Audit and risk committee.</p>
10.	How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable	<p>Workforce and Organisational Development plan linked to strategic plan. Oversight through Staff Partnership Forum and reporting through the IJB.</p> <p>Service review process involves staff partnership representation for consideration of workforce issues.</p> <p>Regular budget and performance monitoring reports to the IJB give oversight of this performance.</p> <p>Financial planning updates to the IJB on budget setting for the partnership highlighting areas for service redesign, impact and key risks. Regular review and update on reserves positions as a means of providing contingency to manage any in year unplanned events.</p> <p>All IJB reports contain a section outlining the financial implications of each paper for consideration.</p>

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

Date of Meeting	1st March 2019
Subject Title	ED HSCP - Foster & Kinship Care
Report By	Claire Carthy, Acting Head of Children & Criminal Justice Services
Contact Officer	Angie Gillies. Team Manager, Care Planning and Placement Team

Purpose of Report	The purpose of this report is to provide information about foster and kinship care within East Dunbartonshire.
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Recommendations	The Performance Audit & Risk Committee is asked to: a) Note the content of the Report.
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Relevance to HSCP Board Strategic Plan	Fostering and kinship are a mechanism of delivering on our statutory responsibilities to support children and young people at risk in our communities.
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Implications for Health & Social Care Partnership

Human Resources:	None
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Equalities:	None
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Financial:	The financial commitment to fostering and kinship is outlined within the report and continues to be an area of pressure for the partnership due to rising numbers of children being placed within these settings.
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Legal:	None
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Economic Impact:	None
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Sustainability:	None
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Risk Implications:	None
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Implications for East Dunbartonshire Council:	The statutory duty to support children at risk remains with the local authority and assurances required that these duties are being fulfilled.
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Implications for NHS Greater Glasgow &	None
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Clyde:	
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Direction Required to Council, Health Board or Both	Direction To:	
	1. No Direction Required	x
	2. East Dunbartonshire Council	
	3. NHS Greater Glasgow & Clyde	
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	

MAIN REPORT

1.1 Foster Care

East Dunbartonshire Councils Fostering Service is a regulated service governed by the Looked after Children (Scotland) Regulations 2009 and inspected by the Care Inspectorate.

The size of the service has remained relatively consistent and currently we have 15 registered Fostering Families. Of these 5 are providing permanent fostering families for 8 children (one in continuing care) 2 are registered as both permanent and temporary caring for 6 children, one of whom is in the process of being adopted by his carers and we have a further 7 temporary Foster Carers looking after 11 children, including a sibling group of 5 children together. We also have 2 Foster Carers providing short breaks to our main carers. There are two temporary carers vacant at present.

We continue to promote the Fostering Service through our recruitment materials and have a recruitment plan in place supported by Corporate Communications. Our need is to recruit new carers for older children or sibling groups to increase internal capacity and reduce the need to purchase from independent providers.

The Foster Care Service was inspected in December 2019 and received very positive feedback from Inspectors and an increase in our grading's with no recommendations or requirements. Inspectors commented on improvements in Care and Support and Staffing finding both 'Very Good' and recognised improvements in Management and Leadership awarding a 'Good' Grading. Changes in progress were acknowledged and if embedded within the service it is expected this grade will rise in the next inspection due in 2020.

1.2 Foster Carer Fees and Allowances

Foster Carers are self-employed and provide a service to one provider through a Foster Care Agreement (Appendix 4 of LAAC Regs 2009). They receive a fee for each child placed of £200 per week. Each Fostering Family can look after up to 3 unrelated children and only over 3 children where it is a sibling group. Our Fee is competitive in relation to other providers within Local Authority, Voluntary and Independent Providers and as a result aids retention of our Foster Carers and continuity of placement supports for children from one agency where both the Supervising Social Worker and Placing Social Worker can undertake joint planning and interventions to support the family.

Foster Carers also receive an allowance for each child which covers the costs of caring for that child including clothing, personal care, pocket money, savings and costs of board and lodgings.

Current Allowance Levels

0 - 4 yrs	£128.22/wk
5 - 10 yrs	£146.05/wk
11 - 15 yrs	£181.81/wk
16 - 18 yrs	£221.13/wk

The National Foster Care Review which reported in December 2013 recommended a National Minimum Allowance for Foster Carers (which will with parity apply to Kinship Carers). Work has now been completed on this and recommendations made to Scottish Government and COSLA in September 2018, We await the outcome of this work stream and direction on National Minimum Allowances. It is likely our current allowances will be of similar value.

With the implementation of continuing care we are also now required to support young people in continuing care placements with fees and allowances continued until they are 20 with current proposals sitting with Scottish Government to increase this to 21 years.

1.3 Budget Expenditure on Internal Foster Care

Spending on internal foster care was £1,288,706 in 2014/15 and increased to £1,870,711 in 2017/18.

When a there is a planned or emergency admission to Foster Care we scope internal foster placements in the first instance and with Service Manager approval we then look to the Scotland Excel National Contract for Foster Care and Continuing Care which has 15 of the 19 Foster Care Providers providing services. This allows quality assurance of placement terms and conditions and an agreed pricing structure.

We have no children waiting on Foster Placements at this time.

1.5 Future Plans/ Improvements

We await Scottish Governments decision on Foster Care Allowances and continuing care age ranges and their plans for implementation.

A Service Development Plan is in place for the Fostering, Adoption and Kinship Services to continue to improve the quality of our services and implement the priorities of the HSCP Strategic Plan (2018-21) and the Integrated Children's Service Plan (2017-20) alongside the National Health and Social Care Standards; My Support, My Life (2018).

2.0 Kinship Care

Kinship care is when a child is looked after by their extended family or close friends if they cannot remain with their birth parents.

Under the Looked After Children (Scotland) Regulations 2009, a kinship carer is defined as "a person who is related to the child (through blood, marriage or civil partnership) or a person with whom the child has a pre-existing relationship".

Kinship care includes both:

- looked after children who have been placed with kinship carers by the local authority
- non-looked after children who live in an informal kinship care arrangement (these children may be subject to an order under Section 11 of the Children (Scotland) Act 1995 or may be living in a completely private arrangement with extended family, with no local authority involvement)

2.1 Financial Support to Kinship Carers

Local authorities must provide kinship care assistance in such a way as to safeguard, support and promote the wellbeing of an eligible child. Each local authority has to provide public information about the kinship care assistance it provides (The Kinship Care Assistance (Scotland) Order 2016). From 1 October 2015. Local Authorities have been required to provide a Kinship Care Allowance Payment to eligible Kinship Carers which has parity with Fostering Allowances. If a kinship carer is in receipt of any child-related benefits, then the local authority may deduct these from the amount of allowance that it pays to the Kinship Carer. Currently the Citizens Advice Service undertakes financial assessment for this purpose.

Financial Support applies to Kinship Carers where:

- All kinship carers where the child is “looked after”
- Some kinship carers where the child is not looked after but has a Section 11 Order (now also known as a Kinship Care Order) and is or was
 - previously looked after
 - placed with involvement of the Local Authority
 - at risk of becoming looked after

It is intended to ensure that eligible children who are the subjects of a Kinship Care order are not disadvantaged compared to their peers.

Young People in Kinship Care Placements are eligible for Continuing Care under the Children and Young People (Scotland) Act 2014 and can receive financial assistance up to 20 years (current proposal with Scottish Government to raise this to 21 years).

Current Allowance Levels

0 - 4 yrs	£128.22/wk
5 - 10 yrs	£146.05/wk
11 - 15 yrs	£181.81/wk
16 - 18 yrs	£221.13/wk

The National Foster Care Review which reported in December 2013 recommended a National Minimum Allowance for Foster Carers (which will with parity apply to Kinship Carers). Work has now been completed on this and recommendations made to Scottish Government and COSLA in September 2018, We await the outcome of this work stream and direction on National Minimum Allowances. It is likely our current allowances will be of similar value.

In supporting Kinship Carers to obtain a Kinship Care Order we do where Carers are receiving an allowance pay legal fees associated with this. For the Child, it allows them to achieve a sense of permanence and belonging and are no longer subject to Children’s Hearings or being Looked After.

2.2 Supports to Kinship Carers

Kinship Carer are assessed and supported by the Care Planning and Placement Team. There is a full assessment undertaken including Safer Recruitment Checks and references, Health Checks and PVG Checks. Approval is undertaken at the Kinship Care Panel. Kinship Carers are allocated a Social Worker from this team to provide support and access to learning and development opportunities. There will be quarterly home visits as a minimum but many Kinship Carers receive a much higher level of support to help them meet the needs of the child placed. Where the child is looked after, the child's Social Worker will be providing direct support to the child. There is also frequent joint working with the family from both Social Workers. Kinship Carers are subject to annual review of their approval.

For those Kinship Carers with a Kinship Care Order in place they are contacted every six months as a minimum as they hold Parental Rights and Responsibilities for the child. Where they need additional support this will be provided by the Care Planning and Placement Team.

2.3 Budget Expenditure on Kinship Care

With the introduction of the new legislation which came into force on 01 April 2016 with Kinship Allowance payments backdated to 01 October 2015 there was a surge in spending on Kinship Care.

Spending in year 2014/15 totalled £137591 and by 2017/18 this had risen to £250939 as a result of the parity allowances. The numbers in Kinship Care have remained relatively consistent with 43 children placed in 2014, peaking at 56 in 2017 and in 2018 there were 42 children in kinship care (based on snapshot at 31 July each year).

2.4 Future Plans/ Improvements

Kinship Care is an area of growth which offers children the opportunity to remain within their family safeguarding relationships, identity and culture.

Kinship is also an area which can be difficult to plan in relation to resource implications as many children become accommodated on an emergency basis which triggers the need for assessment and support. This has increasing demands on the Care Planning and Placement Team and reduces our capacity to undertake adoption work.

We await Scottish Governments decision on Foster Care Allowances which will inform the costs of kinship care allowances.

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

Date of Meeting	1st March 2019
Subject Title	HSCP Commissioning Spend Performance 2018/19
Report By	Jean Campbell, Chief Finance & Resources Officer
Contact Officer	Gillian Healey, Team Leader – Planning & Commissioning (Tel: 0141 777 3074)

Purpose of Report	The purpose of this report is to provide an analysis of the performance of commissioned spending across the HSCP for 2018/19.
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Recommendations	The Performance Audit & Risk Committee is asked to: a) Note and consider the contents of this report.
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Relevance to HSCP Board Strategic Plan	The commissioning of services is critical to the delivery of the functions delegated to the partnership but also to deliver on the strategic priorities agreed for the partnership.
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Implications for Health & Social Care Partnership

Human Resources:	Nil
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Equalities:	Nil
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Financial:	The levels of commissioned spend is increasing in response to demographic increases, increases in the pay to workers within this sector through the Scottish Living Wage and represents a key element in the balance of services delivered across the HSCP. Specifically, spend is increasing as a result of more transitions coming through and work is being done to scope out the impact this is going to have over the next five years, the growing older population (particularly amongst the 75+ / 85+ populations), the lack of local resources meaning that more services are being commissioned out with the local authority area, the implementation of the Scottish Living Wage has introduced a 2.8% increase on care costs for 18/19 which has also had an impact on the budget for adult care services.
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Legal:	Nil
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Economic Impact:	Nil
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Sustainability:	Nil
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Risk Implications:	Nil	
Implications for East Dunbartonshire Council:	Commissioning of services rests largely with the Council and the way in which services are commissioned requires to be considered in the context of financial constraint, the need to be more efficient, the redesign of services which may require further investment or dis-investment in this area.	
Implications for NHS Greater Glasgow & Clyde:	There are limited amounts of commissioned services through the NHS, however this needs to be considered in the context of the overall commissioning landscape and which compliments that done within the Council.	
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

MAIN REPORT	
1.1	A report was presented to the Performance, Audit and Risk Committee at its meeting in December 2018 which provided an overview of the commissioning landscape over the last five years with an increasing reliance on the 3 rd and independent sectors to deliver services across the health and social care partnership.
1.2	This falls predominantly within the Social Work arena with small pockets of commissioning within the community health budget in relation to the health improvement agenda (reduced from £300k in 2015/16 to £184k in 2017/18 – largely due to the one off nature of some of the funding streams which supported these initiatives and the tightening of budgets lessening the ability for year on year support from surpluses).
1.3	The Social Work commissioning element of the HSCP budget totals £51.6m from a total Gross Budget (excl income) of £73.4m. This represents 70% of the Total SW Budget for 2018/19 being spent on commissioning the 3 rd and independent sectors.
1.4	Further information in respect of the performance of this budget for 2018/19 along with the numbers of service users being supported within each area is provided in Appendix 1.

Subj	Subj Desc
301207	Creative Scotland
302100	Payments to Voluntary Organisations
302101	Supported Accommodation
302102	Community Care Services
302103	Supported Living
302106	Support Hours
302107	Respite / Residential Days
302201	C&F - Residential Schools
302203	C&F – Secure Accommodation
303101	Foster Parents - Standard Allowances
303102	Fostering – External Providers
303105	Kinship & Fostering - Misc Expenses
303106	Kinship Care Payments
303109	Foster Parents - Discretionary Payments
303115	Adoption Allowances
303116	Custody (Residence) Allowances
303117	Befriending
303118	Shared Carers
303119	Supported Carers
303120	Working with Children
303121	Payments to Link Carers
303200	Consultants General
303404	Disclosure Scotland
303801	Residential Accommodation
303802	Community Care Development
304000	Daycare
309300	Payments to other Local Authorities
310147	Care Commission costs (new costs chargeable to Social Work)
310148	Payments to other bodies
310149	Homecare
(blank)	(blank)
Grand Total	

Values		
Sum of Current Annual Budget	Sum of Expenditure at P10	Sum of Projected Expenditure
0	580	0
2762766.24	2088991.53	3054118
7458694	5563637.4	7545517.898
7137	941.77	7137
6451638	4412984.85	5781610.915
145713	157242.24	218835.4
148365	95209.91	165562.53
2419402	2092915.68	2837806.764
143952	134051.95	171478.9
305218	147594.85	386547.5543
1704923	1254562.35	1376284.831
5125	3690.92	5125
345948	436716.66	529681.7452
1051	1874.4	1083.14
142200	83210.76	85866.76
50612	20335	24025.60714
7726	4538.64	7726
7804	1575	7091.25
39000	31500	39107.14286
4967	5310.14	4967
0	0	0
3000	2413	3000
270	4231	4154
16690567	12849703.4	17029918.85
52342	19227.77	52342
3923889	3095457.35	4030996.125
418243	206888.05	418243
15500	1413	15500
412683	236856.13	417285
7981363	6157481.67	7974835.44
51650098.24	39111135.42	52195847.85

Sum of Projected Year-end Variation	Sum of Prior Year
0	0
-291351.76	4948191.59
-86823.89831	7506109.74
0	238625.19
670027.0852	5966466.09
-73122.4	
-17197.53	
-418404.764	
-27526.9	
-81329.55429	1890711.06
328638.169	
0	1662.8
-183733.7452	466258.08
-32.14	664.75
56333.24	110008.32
26586.39286	23803.31
0	10137.96
712.75	5356.65
-107.1428571	40607.13
0	5443.79
0	213.96
0	3510
-3884	818
-339351.8483	16523716.12
0	110943.34
-107107.1251	4007811.13
0	316938.7
0	1711
-4602	681040.48
6527.559571	7689726.93
-545749.6115	50550476.12

Health & Social Care Partnership Social Work Services

Agencies and Other Bodies

The table below shows budgetary and client information for each expenditure category within Agencies & Other Bodies:-

Expenditure Type	Annual Budget	Expenditure at P10	Projected Expenditure 18/19	Projected Year-end Variation	Prior Year Outturn	Current No. of Service users	Comment
Adoption Allowances	142,200	83,211	85,867	56,333	110,008	7	Capacity relates to agency costs expected which did not materialise during the financial year.
Befriending	7,726	4,539	7,726	0	10,138		
C&F - Residential Schools	2,419,402	2,092,916	2,837,807	(418,405)		22	Pressure on budget due to increase in numbers of children in residential accommodation - an increase from 18 to 23 placements during the course of the year.
C&F - Secure Accommodation	143,952	134,052	171,479	(27,527)		1	
Care Commission costs	15,500	1,413	15,500	0	1,711		
Community Care Development	52,342	19,228	52,342	0	110,943		
Community Care Services	7,137	942	7,137	0	238,625		
Consultants General	3,000	2,413	3,000	0	3,510		
Creative Scotland	-	580	-	0	-		
Custody (Residence) Allowances	50,612	20,335	24,026	26,586	23,803	5	
Daycare	3,923,889	3,095,457	4,030,996	(107,107)	4,007,811	151	Pressure relates to increase in number of children transitioning from childrens to adult learning disability and mental health services.
Disclosure Scotland	270	4,231	4,154	(3,884)	818		
Foster Parents - Discretionary Payments	1,051	1,874	1,083	(32)	665		
Foster Parents - Standard Allowances	305,218	147,595	386,548	(81,330)	1,890,711	24	Per below - variance relates to an increase in number of ED foster carers with a decrease in the number of externally funded placements.
Fostering - External Providers	1,704,923	1,254,562	1,376,285	328,638		27	Review of fostering placements has resulted in a reduction in external placements with a re-configuration to ED foster care provision. Budget based on 16 internal, 39 external, shift has resulted in 24 internal / 27 external resulting in a substantial decrease in cost and better value for money.
Homecare	7,981,363	6,157,482	7,974,835	6,528	7,689,727	1,488	
Kinship & Fostering - Misc Expenses	5,125	3,691	5,125	0	1,663		
Kinship Care Payments	345,948	436,717	529,682	(183,734)	466,258	72	Pressure on budget due to increase in demand for kinship placements - an increase from 52 to 72 during the course of the year.
Payments to Link Carers	-	-	-	0	214		
Payments to other bodies	412,683	236,856	417,285	(4,602)	681,040		
Payments to other Local Authorities	418,243	206,888	418,243	0	316,939		
Payments to Voluntary Organisations	2,762,766	2,088,992	3,054,118	(291,352)	4,948,192		Pressures relate to developments within childrens services in respect of PACe, Family Functional Therapy and PCAS service where elements were not properly budgeted for.
Residential Accommodation	16,690,567	12,849,703	17,029,919	(339,352)	16,523,716	759	Pressure relates to increase in number of care home placements - relates predominantly to older people where we currently have 724 clients in Residential Care Homes, 425 of these being for Free Personal care / Nursing Care only, 291 are Residential / Nursing at the higher rate and 8 are Nursing Respite intermediate Placements at Westerton care Home.
Respite / Residential Days	148,365	95,210	165,563	(17,198)		14	
Shared Carers	7,804	1,575	7,091	713	5,357		
Support Hours	145,713	157,242	218,835	(73,122)		54	
Supported Accommodation	7,458,694	5,563,637	7,545,518	(86,824)	7,506,110	89	Pressure relates to increase in number of individuals supported to live indendently within the community and an increase in costs of care packages due to increasing need.
Supported Carers	39,000	31,500	39,107	(107)	40,607	3	
Supported Living	6,451,638	4,412,985	5,781,611	670,027	5,966,466	375	Capacity relates to a downturn in demand for supported living placements with individuals moving on to other forms of service delivery such as daycare and residential accommodation.
Working with Children	4,967	5,310	4,967	0	5,444		
	51,650,098	39,111,135	52,195,848	(545,750)	50,550,476	3,091	

Agenda Item Number: 10

**EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP PERFORMANCE
AUDIT & RISK COMMITTEE**

Date of Meeting	Friday 1 st March 2019
Subject Title	ED HSCP Corporate Risk Register
Report By	Jean Campbell Chief Finance and Resources Officer
Contact Officer	Jean Campbell 0141 232 8237 Jean.campbell@ggc.scot.nhs.uk

Purpose of Report	To provide the Committee with an update of the Corporate Risks and how they are managed.
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Recommendations	The Performance, Audit & Risk Committee is requested to review the Corporate Risk Register and approve the content.
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Relevance to HSCP Board Strategic Plan	High level risks may impact on certain areas within the Board Strategic Plan.
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Implications for Health & Social Care Partnership

Human Resources	The Senior Management Team are required to review the Corporate Risk Register twice per year.
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Equalities:	Nil
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Financial:	Nil
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Legal:	The H&SCP Board is required to develop and review strategic risks linked to the business of the Board twice yearly.
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Economic Impact:	Nil
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Sustainability:	Nil
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Risk Implications:	This risk register is an aggregate of all service specific Risk Registers and control measures must be reviewed and updated regularly to reduce risk.
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Implications for East Dunbartonshire Council:	The H&SCP Board Risk Register contributes to East Dunbartonshire Council Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
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Implications for NHS Greater Glasgow & Clyde:	The H&SCP Board Risk Register contributes to NHS GG&C Corporate Risk Register and ensures the management of the risks with robust control measures which are in place.
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Direction Required to Council, Health Board or Both	Direction To:	
	1. No Direction Required	<input checked="" type="checkbox"/>
	2. East Dunbartonshire Council	<input type="checkbox"/>
	3. NHS Greater Glasgow & Clyde	<input type="checkbox"/>
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	<input type="checkbox"/>

1.0 MAIN REPORT
1.1 The HSCP Corporate Risk register (attached as Appendix 1) reflects the HSCP Board's Commitment to a culture of improved performance in the management of Corporate Risks.
1.2 Individual Service Risk Registers are reviewed and updated on a quarterly basis by the Operational Leads within the HSCP.
1.3 The Corporate Risk Register is reviewed twice per year by the Senior Management Team and updated.
1.4 The Risk Register provides full details of all current risks, in particular high level risks, and the control measures that are in place to manage these. The Corporate Risk register at February 2019 has been approved by the Senior Management Team.
1.5 There are a total of 11 risks included within the HSCP Corporate Risk register, 8 are considered as High risks (Priority 2) and 3 considered as medium risks (Priority 3).

EAST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP

Completed by

Jean Campbell

Date created/
updated

February 2019

Risk is the chance of something happening which will cause harm or detriment to the organisation, staff or patients. It is assessed in terms of likelihood of an event occurring and the severity of its impact upon the organisation, staff or patients.

The Integration Joint Board has adopted the following scoring system which enables risks to be prioritised.

Likelihood (L)		Consequence (C)		Risk (LxC)	= Priority
Almost certain	5	Extreme	5	20 - 25	= Priority 1: VERY HIGH
Likely	4	Major	4	12 - 16	= Priority 2: HIGH
Possible	3	Moderate	3	6 - 10	= Priority 3: MEDIUM
Unlikely	2	Minor	2	1 - 5	= Priority 4: LOW
Rare	1	Negligible	1		

The Boards Shared Risk Register comprises those risks that have been assessed as being high or very high.

Risk Appetite/Tolerance matrix

Likelihood	Consequence /Impact				
	1 - Negligible	2 - Minor	3 - Moderate	4 - Major	5 - Extreme
Almost Certain - 5	5	10	15	20	25
Likely - 4	4	8	12	16	20
Possible - 3	3	6	9	12	15
Unlikely-2	2	4	6	8	10
Rare - 1	1	2	3	4	5

Risk Reference	Risk Event	Cause	Effect	Category of risk	Control Measures	Residual Likelihood	Residual Impact	Rank (Equals L*)	Priority	Strategy for Risk	Risk Management Actions	Acceptable Likelihood	Acceptable Impact	Rank (Equals L*)	Priority	Risk Owner
HSCP1	Inability to achieve financial balance	Rising demand for services due to demographics, new legislation, new national policy, changing societal profile due to economic downturn, increasing public expectations re service provision, end of risk share agreement re Prescribing, public service financial challenges resulting in requirements to make financial efficiencies	Reduced ability to maintain service levels leading to service reductions and potential risk of poor service / harm to individuals Cuts to staff in post Reputational risk to the HSCP	Financial	Annual budget setting process undertaken in discussion with finance leads for Council and Health Board Internal Budget controls/Management systems and regular financial meetings with Council and NHS finance leads. Programme of efficiency plans established for coming year.	4	4	16	2	Treat	Liaison with other Chief Finance Officers network Monitoring of delivery of efficiency plans for the coming year.	3	4	12	2	Chief Officer
HSCP2	Failure to deliver adequate levels of Adult Support and Protection training to ensure in-house and commissioned local services have received appropriate support to meet their statutory duties	Insufficient capacity to deliver sufficient levels of training in-house and insufficient funding available to buy in training to meet capacity shortages. Lack of clarity around roles and responsibilities Inadequate training. Inconsistent assessment and application of protection procedures.	Death or harm to Service User. Failure to meet statutory adult support and protection duties. Reputational risk to the HSCP.	Health and Safety	Chief Officers' Group and Adult Protection Committee structure in place and overseeing training delivery. Progressive multi-agency ASP learning and development programme in place: Mandatory Levels 1-3 training delivered by partner agencies, including Level 3 for SW Council Officers and managers responsible for leading statutory investigations and protective interventions. Elective Level 2 multiagency training. Relevant HSCP and partner agency staff, including commissioned services, participate in annual case file audit and improvement task groups.	3	4	12	2	Treat	Business case developed to in-source ASP training through recruitment of additional social work capacity creating more capacity at the same cost as current arrangements. Requires consideration by Council through HR processes.	2	4	8	3	Protection Chief Officers' Group
HSCP3	Failure to comply with General Data Protection Regulations - loss of sensitive personal data (this risk and mitigation relates to personal data held which is the data controller responsibility of NHS GG&C or ED Council)	Structural changes require new and more sophisticated forms of data management. Lack of understanding and awareness of Data Protection legislation Increasing demand and competing priorities cause workers to have decreased awareness and lessened regard for Information Security. Inadequate training for staff and use of technologies.	Breach of Information management legislation. Harm or reputational risk to individuals whose data is lost or inappropriately shared. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	Professional Codes of Practice Procedures are in place on all sites for use/release of data. Monitoring of Information Governance Standards and agencies' Security Policy, Caldicott Guardian responsibilities, NHSGGC-wide Information Governance Steering Group. Information Sharing Protocol (endorsed by the Information Commissioner) in place for HSCP. An on-going programme of awareness and training will continue. Policies updated to reflect GDPR and new e-mail policies in place to meet government's secure email standards. All laptops (now including University equipment) encrypted. Extended use of electronic records. A programme of work re the systematic audit of access to electronic records is being extended beyond the Emergency Care Summary. Access to health records is controlled via a role based access protocol signed off by senior clinicians and the Caldecott Guardian.	3	4	12	2	Treat	SMT implements and reviews governance arrangements to comply with legislative requirements. Action plan in place to manage staff's adherence to GDPR including Information Asset register and Information Management Liaison Officer (IMLO) role. Digital GDPR training now mandatory for staff with network access.	2	4	8	3	Chief Officer
HSCP4	Failure to comply with General Data Protection Regulations - failure to destroy records in line with schedule of destruction dates	Errors in patient information Errors in drug information Poor or inadequate communication Inadequate medication storage, stock, standardization, and distribution Drug device acquisition, use, and monitoring Environmental factors Staff education and competency Patient education	Breach of Information management legislation. Financial penalty Increased external scrutiny Reputational damage to NHS GG&C, ED Council or the HSCP Litigation	Data Protection	A programme of work to catalogue, assign destruction dates to, and destroy records has been developed. This is implemented as/when staff capacity allows. IMLO reports to SMT on status of work.	5	2	10	3	Treat	New retention and destruction protocols for social work records (integrating paper and electronic records) being rolled out.	2	2	4	4	Chief Officer
HSCP 5	Failure in service delivery through failure of Business Continuity arrangements in the event of a civil contingency level event	Poor/ineffective Civil contingencies planning. Lack of suitably trained resource, Disjointed partnership working.	Reputational damage Legislative requirements not being complied with. Disruption to services. Loss of life or injury to public and or staff across the HSCP. We do not fully meet the requirements of the Civil Contingency (Scotland) act 2005.	Business Continuity	Regular testing and updating of emergency plans (multi-agency response) and Business Continuity Plans; Comprehensive plans for a Pandemic outbreak.	2	5	10	3	Tolerate	Business Continuity plans. Mutely agency working. Compliance with national alerts. Civil contingency. Prevent training. Winter planning.	2	5	10	3	Chief Officer
HSCP 6	Failure to secure effective and sufficient support from NHS GG&C and ED Council to plan, monitor, commission, oversee and review services as required. Functions delivered by business support services.	Limited resources across NHS GG&C and ED Council to manage increasing demands and competing priorities HSCP reliance on NHS GG&C and ED Council IT infrastructure and systems Frequency of change demands for CareFirst and NHS GG&C systems such as EMIS high and outwith our control, arising from new reporting requirements	Failure to effectively and securely store and retrieve records - case management systems become outdated Inability to effectively and timeously share information	Service Delivery	Engaged in Board wide process to ensure proportionate allocation. Chief Officer attend constituent body CMT / SMT meetings.	3	3	9	3	Tolerate	Ongoing collaborative work with NHS GG&C and ED Council to share understanding of support requirements and reach agreement as to how this is delivered	3	3	9	3	Chief Officer
HSCP 7	Inability to recruit and retain the appropriate numbers of trained staff to meet requirements resulting in reduction in service or failure to meet statutory duties. Specific workforce pressure areas are Community Nursing and Mental Health Officer	The reduction in numbers of registered staff in post. Aging workforce able to retire, limited numbers of staff in training to take up post requiring a secondary qualification, lack of remuneration for specialist qualifications (MHOs) leading to inability to retain staff after training.	Failure to accurately assess and respond to risk. Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced Fragmented services Increased complaints Service user detriment Reputational damage Inability to support the shift in the balance of care between secondary and primary care. Inability to support the transformational change agenda in relation to GMS contract unscheduled	Service Delivery	Local workforce plan in place. Vacancy management process in place. Business case developed for MHO remuneration. Work with Chief Nurse to raise concerns corporately and nationally re community nursing workforce.	4	3	12	2	Treat	Develop workforce plan for 2018-21 inline with HSCP Strategic Plan. Revised recruitment protocol in place to support SMT overview of workforce issues.	2	3	6	3	Chief Officer
HSCP 8	Failure of external care provider to maintain delivery of services.	Collapse of Care Provider, care homes and practice failures. Capacity of market, staff recruitment issues, impact of living wage changes, failure of business continuity procedures, contractual negotiations through procurement. Potential for negative impact of Brexit on workforce.	Unable to provide/arrange care services Inability to meet statutory requirements/duties Service is reduced Fragmented services Increased complaints Service user detriment through lack of services or lack of timely intervention Reputational risk to the HSCP	Service Delivery	Contract Management Framework Regulation/Inspection framework	3	4	12	2	Treat	Support to providers. Provider Forums. Care home liaison. Contract Management Framework liaison post.	2	4	8	3	Chief Officer
HSCP 9	Failure to effectively manage health and safety needs of staff when lone working	Not all services have an established 'checking in' or tracking process in place for staff undertaking lone visits outside office hours	Staff stress levels increasing Physical and Emotional Harm to staff	Health and Safety	Lone Working policy in place. Enhanced use of technology within EDC (CCTV,Buzzers,Panic alarms, Mobile phones) Warning Management system in place in Carefirst Reporting of all incidents and near misses in accordance with procedures and undertaking of appropriate follow up action.	3	4	12	2	Treat	Training and induction on De escalation training. Monitoring through Datix.	2	4	8	3	Chief Officer

Agenda Item Number: 11

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

Date of Meeting	1st March 2019
Subject Title	HSCP Transformation Plan 2018/19 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 2018/19.
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Recommendations	The Performance, Audit & Risk Committee is asked to: a) Note the update to the HSCP Transformation Plan for 2018/19
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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 2018/19 in furtherance of the strategic priorities set out in the Strategic Plan.
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Implications for Health & Social Care Partnership

Human Resources	None
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Equalities:	None
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Financial:	None
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Legal:	None
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Economic Impact:	None.
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Sustainability:	None.
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Risk Implications:	None
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Implications for East Dunbartonshire Council:	None.
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Implications for NHS Greater Glasgow & Clyde:	None.
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Direction Required to Council, Health Board or Both	Direction To:	
	1. No Direction Required	<input type="checkbox"/>
	2. East Dunbartonshire Council	<input type="checkbox"/>
	3. NHS Greater Glasgow & Clyde	<input type="checkbox"/>
	4. East Dunbartonshire Council and NHS Greater Glasgow and Clyde	<input checked="" type="checkbox"/>

1.0 MAIN REPORT

- 1.1 The Transformation Plan for 2018/19 sets out the priorities which will be taken forward during 2018/19 in achievement of the outcomes set out in the Strategic Plan 2018/2021.
- 1.2 An update on the progress of the delivery of this plan is attached as **Appendix 1**.
- 1.3 The partnership have 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, staff side representatives and service user and carer representation.
- 1.4 There has been a process of prioritising work to ensure that key aspects of the programme are delivered and resources directed accordingly. There are a number of areas dependant on national work progressing or where they are board wide initiatives where the pace of progress is not entirely within the control of the partnership and this has been reflected within the update.
- 1.5 The Transformation Board also provides oversight of the savings programme for the partnership in the delivery of a balanced budget for 2018/19. 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 The successful delivery of transformation is dependent on working in partnership with our key partners and a number of workstreams are aligned to the processes embedded within each constituent body and are supported by Council Transformation teams and wider GG&C teams.

- 1.7 The Transformation Plan has been categorised to identify where priorities relate to service transformation, service improvement, national / local policy development and accessibility / eligibility.
- 1.8 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.
- 1.9 There are a total of 40 priorities to be delivered within the transformation plan for 2018/19:-
- 21 (27) are considered at Green status – on track or delivered
 - 17 (12) are considered Amber status – work is underway with some risk or delay to delivery
 - 1(2) are considered red status – more significant risks / delays to delivery
 - 1 – not applicable

Health & Social Care Partnership

ANNUAL BUSINESS DEVELOPMENT PLAN

(Transformation Plan)

2018/2019

Update – February 2019

SUMMARY OF PRIORITIES/DELIVERABLES FOR 2018/19

Service Area Priorities/Deliverables	Project Code / type	Status	Update	Financial Implications
Children's Services Project				
<ul style="list-style-type: none"> Develop sustainable services for school age children in line with national recommendations 	CHSP01 / National Policy development	Amber	Work is ongoing. ED HSCP has one HV currently studying at post grad level at UoWS with a view to qualifying as a School Nurse.	Current Investment - £0.061m Financial Efficiency – none expected
<ul style="list-style-type: none"> Implement new model of childhood immunisation programme 	CHSP02 / Service Transformation	Red	Work is ongoing. Accommodation options are being explored at Stobhill Hospital.	Current Investment - £0.061m Financial Efficiency – none expected
<ul style="list-style-type: none"> Implement the Health Visiting Universal Pathway 	CHSP03 / National Policy Development	Amber	All work has progressed in line with NHS GG&C priorities.	Current Investment - £1.37m Financial Efficiency – none expected
<ul style="list-style-type: none"> Enhance support for young pregnant women and young parents in line with the recommendations from the National Pregnancy & Parenthood in Young People's Strategy 	CHSP04 / National policy Development	Green	Sexual Health Strategy approved through IJB, action plan under development – due Dec 2018	Current Investment – staff time resource Financial Efficiency – none expected
<ul style="list-style-type: none"> Improve transition arrangements for children moving from children to adult services 	CHSP05 / Service Transformation	Amber	A Transition Review is underway. Staff engagement event is planned for 20/02/19.	Current Investment - £0.56m Financial Efficiency – none expected for 2018/19, significant future cost pressures expected, potential future cost avoidance.
<ul style="list-style-type: none"> Improve supportive placement for looked after children within East Dunbartonshire 	CHSP06 / Service Transformation	Amber	<ul style="list-style-type: none"> Where possible we will increase the number of children and young people accommodated within ED boundaries and always look within internal resources as a first option. Where external placements are made 	Current Investment - £4.6m Financial Efficiency - £0.3m expected for 2018/19

			<p>these will be via Scotland Excel frameworks.</p> <ul style="list-style-type: none"> We will discuss potential transfer with external carers where an interest is shown. (transfer protocol in place) Continue recruitment campaign with increased visibility on social media and publicly. Plan in place for 2019 activity 	
<ul style="list-style-type: none"> Prevent children reaching the thresholds for specialist SW provision utilising prevention approaches 	CHSP07 / Service Transformation	Amber	<p>Ongoing scoping exercise across EDC and how we use these service</p> <p>Identify services available at all levels and any gaps</p> <p>Need clarity of which tier of services is being looked at:</p> <ul style="list-style-type: none"> Out with SW/Universal Services Section 22 CP/LAAC <p>Asset Map being developed by commissioning team</p>	<p>Current Investment - £0.84m</p> <p>Financial Efficiency – none expected for 2018/19</p>
<ul style="list-style-type: none"> Extend provision young people who are looked after children up to 25yrs to meet legislative requirement 	CHSP08 / National Policy development	Amber	<p>ED HSCP already has young people in Continuing Care Placements. Services and planned on a person centred basis. The Corporate Parenting Steering Group governs this work.</p>	<p>Current Investment - tbc</p> <p>Financial Efficiency - none expected for 2018/19</p>
<ul style="list-style-type: none"> Develop alternatives to secure accommodation for vulnerable young women 	CHSP09/ Service Transformation	Amber	<p>This has been scoped and rejected as a development as it would not be cost effective.</p>	<p>Current Investment - £0.25m</p> <p>Financial Efficiency - none expected for 2018/19</p>
Adult Services Project				
<ul style="list-style-type: none"> Develop sustainable services for people with LD. 	ADSP01/ Service Transformation	Amber	<p>Council 10-stage transformation project – stage 5 almost complete. Baseline requirements to be finalised on 12 February.</p>	<p>Current Investment - £14.5m</p> <p>Financial Efficiency - £0.15m expected for 2018/19,</p>

			Council change team preparing OBC	efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Support individuals with autism in line with national recommendations 	ADSP02 / National Policy development	Green	10 Year Strategy in place. Progress on delivery being reviewed, action plan for next round of priority areas to be developed and will be submitted to HSCP Board - business as usual.	Current Investment - tbc Financial Efficiency - none expected for 2018/19
<ul style="list-style-type: none"> Support adults with Mental ill-health to live as independently as possible within their community 	ADSP03 / Service Transformation	Green	Linked to GG&C MH Strategy and use of SG Action 15 monies. Financial framework now finalised, local plan developed within monies available. Final plan submitted to SG and will be at HSCP Board 15 Nov 2018. Next stage is to focus on Adult inpatient re-balancing.	Current Investment - £3.95m Financial Efficiency - £0.05m
<ul style="list-style-type: none"> Support individual, families and communities experiencing alcohol related harm 	ADSP04 / Service Transformation	Green	Dedicated post created to support better pathways for service users between the social work, clinical teams and hospital where required and ensures that a more joined up and holistic service provision is established. Additional ADP monies received and plan developed to implement additional services. Return submitted to SG 2 Nov 2018. Service development session undertaken 2 Nov 2018 and team action plan for further service development drawn up.	Current Investment - £1.36m Financial Efficiency - £0.015m
<ul style="list-style-type: none"> Redesign and implement locally a smoking cessation services in line with the NHS GGC Tobacco Review. 	ADSP05 / Service Transformation	Green	Review complete, wider GG&C implementation having an impact locally.	Current Investment - £0.3m Financial Efficiency – none expected for 2018/19
<ul style="list-style-type: none"> Fair Access to Community Care Policy 	ADSP06 / Accessibility / Eligibility	Green	Consultation process underway until 8 February 2019. Report due to go to HSCP	Current Investment - £15.6m Financial Efficiency – none expected for

			Board for approval on 21 March 2019	2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Review the provision of respite to carers and develop a Short Breaks Strategy for East Dunbartonshire 	ADSP07 / Policy Development	Green	Carers Act Implementation Group established and progressed eligibility criteria and adult support plan. Carers Strategy under development to include statement on Short Breaks.	Current Investment - £0.369m funding through the SG. Financial Efficiency – none expected for 2018/19.
Older People's Services Project				
<ul style="list-style-type: none"> Further develop supports for those with dementia, and their carers 	OPSP01/ Service Transformation	Amber	The revised East Dunbartonshire Local Dementia Strategy Group will be set up within the next two months and will develop a work plan to support its strategic commitments	Current Investment - tbc Financial Efficiency – none expected for 2018/19
<ul style="list-style-type: none"> Develop a range of services to support more effective, timeous discharge from hospital Develop a continuum model of intermediate care to help prevent avoidable hospital admission and support people to receive care within their community 	OPSP02 / OPSP03 Service Transformation	Amber	Planning Home For Me service underway. Recruitment commenced for AHPs. Social Work posts to go through council recruitment process. Plan for service to be based within localities with a phased introduction in working with acute hospitals. Service criteria being developed	Current Investment - £13.4m Current Investment - £0.345m Financial Efficiency - none expected for 2018/19
<ul style="list-style-type: none"> Work with the Care Home Sector to develop an enhanced model of service provision 	OPSP04/ Service Transformation	Amber	Caring Together Steering Group has been set up and virtual team is being brought together. This virtual team will be supported with SOPs CHLNs post for mental health requires to go back to advert	Current Investment - £13.9m Financial Efficiency - none expected for 2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Develop and deliver early intervention, preventative approaches to support older people to remain in the local community. 	OPSP05/ Service Transformation	Amber	LACs will be in post on the 25 th February. Induction programme being planned. All existing referrals currently being screened. Work underway with Team Leaders on review criteria	Current Investment - £1.4m Financial Efficiency - none expected for 2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Review current provision and improve 	OPSP06/ National Policy	N/A	The work stream is on hold awaiting finalised guidance	Current Investment - tbc

accessibility to health and social care services for the aging population in custody.	Development		from the Scottish Government.	Financial Efficiency - none expected for 2018/19
<ul style="list-style-type: none"> Develop and promote a range of preventative and sustainable approaches to self management and anticipatory care 	OPSP07/ Service Transformation	Green	Test for change on frailty tool to be implemented	Current Investment - tbc Financial Efficiency - none expected for 2018/19
<ul style="list-style-type: none"> Promote independence through the uptake of telecare and telehealth solutions through the implementation of the Assistive Technology Strategy 	OPSP08 / Service Transformation	Green	Broaden scope of the Assistive Technology project to deliver a more digitisation service within home care and other services.	Current Investment - £0.2m Financial Efficiency - none expected for 2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Review homecare services to deliver a sustainable model ensuring an agreed balance of in/house /external provision 	OPSP09/ Service Transformation	Green	Formal Service Review is underway via EDC Transformation Process. Review is at stage 6 of process. Aim to align localities	Current Investment - £13m Financial Efficiency - none expected for 2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Improve the effectiveness and efficiency of services by maximising opportunities for integrated service delivery 	OPSP10 / Service Transformation	Amber	Review of all rehabilitation and enablement services to be initiated following completion of the Homecare Review. To be part of 2019 transformational plan	Current Investment - £2.95m Financial Efficiency - none expected for 2018/19, efficiencies to be scoped for 19/20.
<ul style="list-style-type: none"> Develop and enhance support for those requiring Palliative Care 	OPSP11/ Service Transformation	Green	Local service plan being developed through Palliative Care Group	Current Investment - tbc Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Review and develop the strategic relationship between the HSCP and housing sector, particularly in relation to housing for older people and those with physical disabilities 	OPSP12/ Service Transformation	Green	Research proposal to consider the housing needs of older people and those with disabilities being initiated jointly between HSCP, Housing and Planning is currently out to tender. Liaison meeting between housing and HSCP to be reconvened.	Current Investment - tbc Financial Efficiency - none expected for 2018/19.

Primary Care Services Project				
<ul style="list-style-type: none"> Enhance support to primary care by implementing the new GP Contract for Scotland in East Dunbartonshire 	PCSP01/ Service Transformation	Green	PCIP tracker to be submitted to Scottish Government to report on progress to date	Current Investment - £0.8m available through the SG. Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Enhance collaboration in primary care by strengthening GP Cluster arrangements 	PCSP02/ Service Transformation	Green	Clusters established across the localities with representation from the HSCP. New associate CD to support cluster quality improvement activity	Current Investment - tbc Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Review and further develop the Primary Care Wellbeing project 	PCSP03/ Service Transformation	Green	David Radford to comment on this	Current Investment - tbc Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Participate in and implement resulting actions for East Dunbartonshire from the GG&C Out of Hours Review 	PCSP04/ Service Transformation	Green	EDHSCP participating fully in scenario and model planning for new model of Out of Hours Services across primary and community care, across GG&C area.	Current Investment - tbc Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Achieve prescribing finalise balance and improve prescribing efficiency 	PCSP05/ Service Transformation	Amber	Work is underway to review expenditure of prescribing, maximise use of formula medications, reduce waste and increase compliance with agreed targets to reduce costs and improve patient safety.	Current Investment - £18.7m Financial Efficiency - none expected for 2018/19.
Criminal Justice Services Project				
<ul style="list-style-type: none"> Lead the Community Planning partnership response to new Community Justice arrangements 	CJSP01/ Service Transformation	Green	Partnership meetings re-established governance arrangements established. 3 year 2018 - 2021 Community Justice Outcomes Improvement Plan (CJOIP) drafted and out for consultation with partners and stakeholders. 1year Delivery Plan 2018/19 drafted and out for consultation. Annual report for 2017/18	Current Investment - £0.7m Financial Efficiency - none expected for 2018/19 – ring fenced funding.

			<p>drafted.</p> <p>Invited 3 third sector organisations onto partnership</p> <p>Cross partnership representation established - Empowered; ADP; CLD.</p> <p>Multi team briefing sessions delivered.</p>	
Oral Health Services Project				
<ul style="list-style-type: none"> Further improve dental services for priority groups 	OHSP01/ Service Improvement	Green	<p>Visited 96% of GDP's practices in East Dunbartonshire between June17-July 18.</p> <p>All Nurseries and Schools are offered support to deliver a daily tooth brushing programme.</p> <p>Centralised Caring for Smiles training is offered to all care homes on an ongoing basis.</p> <p>Registrar project commenced</p> <p>Support has been provided to services who support priority groups i.e. Homeless Services, Prisons, St Mary's Secure Unit</p>	<p>Current Investment – 3.11 million across GG&C</p> <p>Efficiency of 3.5% per year already given up over last 3 years - none expected for 2018/19.</p>
<ul style="list-style-type: none"> Review the balance and proportionality of oral health improvement programmes across adult and child services 	OHSP02/ Service Improvement	Green	<p>In East Dunbartonshire 89.6% of Children are registered with a dentist (compared to 93.9% Scotland; 93.4% GG&C)</p> <p>In East Dunbartonshire 89.1% of Adults (compared to 88.4% Scotland: 92.3% GG&C).</p>	<p>Current investment £3.1 million across GGC. Financial budget increase by 210K as extension to fluoride varnish programme agreed</p>
<ul style="list-style-type: none"> Develop a Health Board wide premises strategy in relation to PDS services, including consolidation and possible reduction and relocation of oral health services in 	OHSP03/ Service Transformation	Green	<p>Review document in draft format for checking by CDPH/GM.</p> <p>Engagement sessions completed across all PDS sites.</p> <p>Rationale and progress presented to Glasgow</p>	<p>Current Investment - £4.687 million</p> <p>Financial Efficiency –Any savings from budget require to be returned to SG in this year's allocation to GGC.</p> <p>.</p>

relation to the PDS			University Liaison group and NES. Discussed at GDP Sub-Committee Meeting/Area Dental Committee meeting.	
Corporate Services				
<ul style="list-style-type: none"> Develop an ICT Plan 	CSP01/ Policy Development	Amber	Developing an ICT plan for the HSCP. Currently have the bones of a strategy in place. Looking to establish focus group to get a sense of what would be required to access two separate systems. This process will be piloted by the SMT	Current Investment – ICT resources Financial Efficiency – none expected
<ul style="list-style-type: none"> Develop a Property / Accommodation Strategy 	CSP02/ Policy Development	Green	Strategy complete and approved through IJB.	Current Investment – property budgets remain with partner agencies. Financial Efficiency - none expected for 2018/19.
<ul style="list-style-type: none"> Develop a Health & Care Centre within the west locality 	CSP03/ Service Transformation	Amber	<ul style="list-style-type: none"> Feasibility study required to progress vision for new services and building within the west locality Design plans for treatment rooms (and hot desking capacity in Milngavie only) within Woodlands and Milngavie to be drawn up to support the remodelling of these buildings 	Current Investment – capital funding to be secured Financial Efficiency – none expected.
<ul style="list-style-type: none"> Scope the potential to accommodate children's SW Services within the KHCC 	CSP04/ Service Improvement	Amber	<ul style="list-style-type: none"> Plans developed for refurbished Southbank to include requirements of Children's Services. Remodelling of first floor of KHCC requires sign off of scope by SMT 	Current Investment – capital funding as part of Council Accommodation programme Financial Efficiency – none expected.