



<b>Meeting of East Renfrewshire Health and Social Care Partnership</b>	Performance and Audit Committee
<b>Held on</b>	27 September 2023
<b>Agenda Item</b>	12
<b>Title</b>	Audit Update
<p><b>Summary</b></p> <p>This report provides Performance and Audit Committee with an update on:-</p> <ul style="list-style-type: none"> <li>• Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in June 2023</li> <li>• Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2023</li> <li>• Summary of all open audit recommendations</li> </ul>	
<b>Presented by</b>	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p><b>Action Required</b></p> <p>Performance and Audit Committee are asked to note and comment on the report.</p>	

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**EAST RENFREWSHIRE INTEGRATION JOINT BOARD**

**PERFORMANCE AND AUDIT COMMITTEE**

**27 September 2023**

**Report by Chief Officer**

**AUDIT UPDATE**

**PURPOSE OF REPORT**

1. This report provides Performance and Audit Committee with an update on:
  - Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in June 2023
  - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in June 2023
  - Summary of all open audit recommendations

**RECOMMENDATION**

2. Performance and Audit Committee are asked to note and comment on the report.

**BACKGROUND**

3. As agreed at the Performance and Audit Committee in June 2021 we continue to submit audit update reports to all meetings, including any new audit reports along with an overview of audit activity undertaken and an update on any outstanding recommendations since last reported.
4. Audit activity for the HSCP is provided in full and includes current open audit actions across the HSCP and also where a Health Board or Council wide recommendation impacts on the HSCP. Specific actions from IJB audits are also detailed.
5. East Renfrewshire Council's Chief Internal Auditor undertakes the internal audit role for the Integration Joint Board. Ernst and Young also undertake an audit of the IJB Annual Report and Accounts and produce an action plan should they have any recommendations.

6. East Renfrewshire Council's internal audit assign the following risk ratings to their findings:

<b>High</b>	<ul style="list-style-type: none"> <li>• Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole.</li> <li>• Corrective action must be taken and should start immediately.</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>• There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole.</li> <li>• Corrective action should be taken within a reasonable timescale.</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>• Area is generally well controlled or minor control improvements needed.</li> <li>• Lower level controls absent, not being operated as designed or could be improved</li> </ul>
<b>Efficiency</b>	<ul style="list-style-type: none"> <li>• These recommendations are made for the purposes of improving efficiency, digitalisation or reducing duplication of effort to separately identify them from recommendations which are more compliance based or good practice.</li> </ul>

7. NHSGGC internal audit function is undertaken by Azets. They assign the following risk ratings to their findings:

<b>4</b>	<ul style="list-style-type: none"> <li>• Very high risk exposure - major concerns requiring immediate senior management attention.</li> </ul>
<b>3</b>	<ul style="list-style-type: none"> <li>• High risk exposure - absence / failure of key controls.</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>• Moderate risk exposure - controls not working effectively and efficiently.</li> </ul>
<b>1</b>	<ul style="list-style-type: none"> <li>• Limited risk exposure - controls are working effectively but could be strengthened.</li> </ul>

## REPORT

### **Audit Activity relating to the Integration Joint Board Audit (Appendix 1)**

8. No new audits have been undertaken in relation to the Integration Joint Board since last reported to Performance and Audit Committee in June 2023.
9. Therefore the only outstanding recommendations relating specifically to the Integration Joint Board are from the Audit Scotland Annual Audit Plan which is attached at Appendix 1A. This will be superseded following the Ernst & Young audit report and recommendations on the Annual Report and Accounts which is included on the September PAC agenda.

### **East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 2)**

10. Since last reported there has been 1 new audit which is included in this report.

#### **Audit of Debtors (MB/1188/NS)**

11. This Council wide Audit of Debtors was issued on 5 July 2023. The report made 16 recommendations however there was only one which impacted on the HSCP.
12. An extract of the audit report along with our response is included at Appendix 2A.

Recommendations from previous audits (Appendices 2B-2I)

13. At the June 2023 meeting, a total of 56 recommendations were reported; 19 open and 37 which the HSCP considered to be closed but were pending verification from internal audit. Of those 56 recommendations, a further 5 are now considered closed (pending verification).
14. One additional recommendation has been added from the new audit detailed at appendix 2A, bringing the total number of audit actions to 57, as this new recommendation is also considered closed, a total of 14 recommendations remain open.
15. The table below summarises the total number of recommendations which impact on the HSCP which are either open, or have yet to be verified as implemented by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.
16. As noted in the previous report, Internal Audit will determine whether closed recommendations have been met when they undertake their follow-up audit and will identify expected timescales where possible. For HSCP specific audits, this is likely to be March 2024. For those audits which include HSCP recommendations as part of wider cross departmental audits, the follow-up timing will be dependent on response due dates from other Council departments.

Audit Report and Appendix		No. of actions closed since last reported	Recommendations			
			Total no. for HSCP	Verified as implemented by Internal Audit	Considered implemented by HSCP (awaiting verification)	Total open
	2A	1 (New)	1	0	1	0
SDS – Direct Payments	2B	0	3	0	0	3
Ordering and Certification	2C	0	4	0	4	0
Follow up of Business Operations and Partnerships Department	2D	0	2	0	1	1
Barrhead Centre	2E	2	11	0	7	4
HSCP Follow-up	2F	2	20	0	14	6
Debtors	2G	0	2	0	2	0
Environment Follow-up	2H	0	3	0	3	0
Fostering, Adoption and Kinship	2I	1	3	0	3	0
Payroll	2J	0	8	0	8	0
<b>TOTAL</b>		<b>6</b>	<b>57</b>	<b>0</b>	<b>43</b>	<b>14</b>

**NHS Internal Audit Activity relating to the Health and Social Care Partnership**

17. The Chief Internal Auditor has provided detail on NHS related audit activity and this is included at Appendix 3.

**CONCLUSIONS**

18. We will continue to report on all open audit recommendations relating to both the IJB and HSCP to provide assurance of control and enable oversight of previous audits and demonstrate progress.

**RECOMMENDATIONS**

19. Performance and Audit Committee are asked to note and comment on the report.

**REPORT AUTHOR AND PERSON TO CONTACT**

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24 August 2023

Chief Officer, IJB: Julie Murray

**BACKGROUND PAPERS**

PAC Paper: 26.06.2023 – Audit Update  
[https://www.eastrenfrewshire.gov.uk/media/9266/PAC-Item-11-26-June-2023/pdf/PAC\\_Item\\_11\\_-\\_26\\_June\\_2023.pdf?m=638227830059970000](https://www.eastrenfrewshire.gov.uk/media/9266/PAC-Item-11-26-June-2023/pdf/PAC_Item_11_-_26_June_2023.pdf?m=638227830059970000)

<b>Appendix</b>	1A
<b>Title</b>	Audit Scotland 2021/22 Action Plan
<b>Type</b>	Internal Audit Activity relating to the Integration Joint Board
<b>Status</b>	No change since last reported to PAC June 2023

No	Issue	Risk	Recommendation	Agreed Management Action	Responsible Officer	Timing	Comments
1	<b>Financial sustainability – medium and longer-term financial planning</b>						
	<p>The medium-term financial plan presented to the Joint Board in March 2022 outlined financial challenges and uncertainties over the next five years to 2026/27, including the need to achieve savings through change and redesign. The 2022/23 financial plan outlined unfunded cost pressures of £3.147 million. The plan outlines that these costs will be met from identified savings of £0.272 million with the remaining balance of £2.875 million coming from the recovery and renewal programme and supported by budget phasing reserve.</p>	<p>There is a risk that East Renfrewshire Integration Joint Board will be unable to achieve a sustainable outturn position going forwards, particularly given the uncertainty around Covid-19 and increasing service demands.</p>	<p>The IJB should engage strategically with partner bodies to review future funding levels and service priorities to ensure service plans developed are affordable and deliver value for money.</p>	<p>The maturity of our IJB has allowed to us to not only recognise the long-standing financial challenges we face, but also take a pragmatic approach to our financial planning. The future uncertainties are unprecedented and still include understanding the impact Covid-19 on demand and complexity of need. The IJB recognised that the 2022/23 budget would again be an iterative process, with funding changes relating to Covid-19 and other initiatives emerging as the year progressed.</p> <p>The IJB also recognised;</p> <ul style="list-style-type: none"> <li>• that without support for Covid-19 costs, we would most likely need to invoke financial recovery planning.</li> <li>• that the reserves strategy in place, pre pandemic, to phase in savings would recommence</li> <li>• the pre-pandemic savings plans were significantly impacted by covid demands and policy changes.</li> </ul> <p>We continue with scenario planning, financial modelling and report the financial position to every IJB meeting. We will continue to work with our partners to articulate these challenges as part of our funding and performance discussions. The Scottish Government may determine some budget conditions that must be collectively met, usually a minimum contribution per partner along with any specific policy funding.</p>		31-Mar-23	<p>A refreshed MTFP will be taken to IJB in June 2023 subject to agreement of the IJB Budget for 2023/24 being considered in March 2023.</p>



<b>2</b>	<b>General Reserve position</b>						
	<p>The general reserve position at 31 March 2022 is £0.272 million, which is below the IJBs reserve strategy recommendation. The IJB reserves strategy recommends that the IJB hold uncommitted reserves of around 2% of the IJBs revenue budget.</p>	<p>There is a risk that the uncommitted reserves held are not sufficient to meet longer-term financial pressures.</p>	<p>The level of general reserves remains unchanged and is currently lower than the IJB's reserve policy target. The reserve policy should be reviewed, and appropriate action taken to bring the level of general reserves held into line with the</p>	<p>Whilst fully accepting we are not compliant with this policy this is a long-standing position for the IJB. As we have previously reported there is a tension between holding unallocated reserves when we have operated for a number of years with significant financial challenges. Our earmarked reserves strategy has allowed the IJB to prioritise service delivery. Without a significant increase in funding it is unlikely that the optimum 2% level of general reserve will be achieved. Given the future financial outlook it is unlikely there will be any opportunity to invest in our general reserve in the coming years.</p>	<p>Chief Financial Officer</p>	<p>31-Mar-23</p>	<p>Please see management actions - no change</p>
<b>3</b>	<b>Key performance indicators</b>						
	<p>The IJBs performance against the key performance indicators reflect the impact of Covid-19, however work is still ongoing to re-base these targets to ensure they reflect a realistic baseline position for the IJB to measure performance against. The IJB are currently working towards this, including establishing a working group to look at performance reporting however have noted this is a longer-term project.</p>	<p>There is a risk that the key performance targets and the IJBs performance against these are not aligned, as a result of the impact of Covid-19.</p>	<p>The IJB should continue to work on re-basing relevant targets, to ensure these reflect the impact of the pandemic and wider financial pressures facing the organisation on the IJBs performance.</p>	<p>Whilst many of our performance indicators are national or part of a wider Greater Glasgow and Clyde suite of measures we will endeavour to re-base those where we can as we work through our recovery from the pandemic. Covid-19 has had a direct impact on people's health and wellbeing. We still do not understand where we are in a post Covid demand for services. The impact on health including long Covid may still take some time to manifest. This means our performance indicators may need revision over a longer period of time.</p>	<p>Chief Financial Officer</p>	<p>31-Mar-23</p>	<p>The development of the new HSCP Strategic Plan for 2022-25 with associated implementation plan included the review of the performance framework and performance reporting in consultation with the PAC. This work has commenced and meetings convened. New reporting templates are being developed in consultation with PAC.</p>

<b>Appendix</b>	2A
<b>Title</b>	Debtors MB/1188/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	NEW Issued 05/07/2023 4.5.1 considered closed

**EXTRACT FROM REPORT ON AUDIT OF DEBTORS****1. INTRODUCTION**

As part of the Annual Audit Plan for 2022/23, an audit of debtors was carried out. The total amount of outstanding sundry debt for the Council as at 4 May 2023 was £3.6million (which is all sundry debt outstanding irrespective of debtor nature and covering both the Council and Leisure Trust), of which £1.3 million (36%) was greater than 12 months old. The top 10 department codes account for £2.1 million (58%) of the total debt.

The main risks relevant to this area are that there is insufficient monitoring of debt which results in services continuing and debt accruing for which no action is being taken to recover. There is also a risk that departments do not take ownership of the debt resulting in amounts which could be recovered being approved for write off.

The co-operation and assistance given to the auditor during the audit is gratefully acknowledged.

**2. SCOPE**

The scope of the audit was to ensure that monies received are correctly accounted for and proper financial records are maintained. The audit covered the following control objectives:

- Accounts are properly raised and posted for all chargeable services
- Accounts are issued promptly in advance of the service being provided where possible
- Payments received are promptly processed and correctly posted to debtors' accounts
- Write-offs, cancellations and credit notes are properly controlled
- Arrears follow-up procedures are properly controlled.

A follow up of the previous audit (MB/1158/FM) issued in June 2022 was also carried out.

These objectives were agreed with the Senior Revenues Manager and testing was carried out on transactions covering the period April 2022 to March 2023.

This audit has been conducted in conformance with the Public Sector Internal Audit Standards.

**3. GENERAL CONCLUSION**

The main areas of concern arising from the audit relate to the level of outstanding debt and the fact that reports from the system suggest that follow up of this is not being done in a consistent manner. There is also concern over the large amount of payroll related debt which is largely unrecovered and over 12 months old.

It was also noted that there continues to be former employees with access to Integra despite this recommendation being made in the previous audit as well as numerous others over the last few years. Managers continue not to follow the leavers guidance that has been put in place by HR.

The sample of credit notes showed that there is a high error rate in relation to accounting for VAT and whilst corrective action has been taken there is potential for this to cause issues with claims being made to HMRC.

The following recommendations are made and require action.

#### 4. **FINDINGS AND RECOMMENDATIONS**

##### 4.5

###### Integra Users

The system administrator for Integra provided audit with a list of current users as at 21 February 2023 and audit matched this to a list of current employees from the payroll system at the same date.

This highlighted 19 former employees who still had access to the system and in one case this was in relation to a former Director who has approval permissions within the system.

Evidence was obtained that showed that the CEO Business Unit had carried out a review of Integra users in February 2023 and this required all departments to notify any changes in access requirement.

Whilst it is acknowledged that this review may have rectified the anomalies noted by Audit it is a requirement of the leavers process that system access is removed to all systems when an employee leaves and it is not the responsibility of system reviews to highlight this to departments. A similar point regarding notification of leavers was made in the recent creditors report (MB1185FM) issued in June 2023.

###### Recommendations

4.5.1 All Managers should be instructed that they must notify the system administrator immediately of all leavers to allow system access to be removed promptly.

Action: All Directors

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (High)	All Managers should be instructed that they must notify the system administrator immediately of all leavers to allow system access to be removed promptly.	We will remind staff of the various actions to be taken when processing a leaver.	31/08/2023	Considered Closed (Pending verification by internal audit)	An integra system alert was sent to all integra users. We have also circulated to our Extended SMT to ensure that managers are aware of the process and steps to take.

<b>Appendix</b>	2B
<b>Title</b>	Self-Directed Support – Direct Payments MB/1171/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC (June 2023): 4.1.1 - note updated 4.1.2 - note updated 4.1.3 - note updated

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	The financial review of direct payments should be completed as soon as possible.	Already under way. This will be done in a phased approach to manage workload	30-Jun-23	Open	All direct payment recipients have been contacted for a financial review. Information received has been scanned onto carefirst and social work managers directed to review where appropriate. Reminders were sent to those who didn't respond in August 2023. This review work is ongoing and will sit alongside reviews under the Supporting People Framework.
4.1.2 (High)	The HSCP management should ensure going forward, that all direct payment service users have provided receipts to support expenditure and that any unspent monies are recovered on an annual basis.	We will follow the CIPFA and Scottish Government guidance, which exempts some small spends etc. It is sometimes obvious from bank statements what spend is being incurred therefore receipts are not necessary. We will, however, implement a risk-based assessed approach to financial monitoring based on care package cost and previous history. Agreed that unspent monies should be recovered annually, in conjunction with a review by operational staff.	30 June 2023 then ongoing	Open	As above. Balances are being highlighted to care managers and recovery of unspent funds will follow review.
4.1.3 (Med)	Consideration should be given to reviewing the full years bank statements for each service user to ensure that the review is comprehensive and provides appropriate assurance regarding the use of public funds.	All users should receive a financial review, however this should be in line with CIPFA and Scottish Government guidance.	31-Mar-24	Open	Where there is evidence of inappropriate spending, full receipts will be asked for.

<b>Appendix</b>	2C
<b>Title</b>	Ordering and Certification MB/1178/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC (June 2023) All recommendations considered closed



Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Med)	All Directors should instruct employees with responsibility for ordering to ensure that approved suppliers are being used.	We will issue a reminder to all employees responsible for ordering	28-Feb-23	Considered Closed (Pending verification by internal audit)	Email issued to Business Managers to cascade to those staff who process orders on Integra
4.1.2 (Med)	All departments should monitor spend against suppliers and where thresholds have been breached the appropriate contract route should be followed to ensure best value is being achieved.	Commissioning liaise with procurement regarding best value. Tolerance is managed in relation to social care agency spend to meet service requirements.	Ongoing	Considered Closed (Pending verification by internal audit)	Process established with Commissioning and Procurement to identify and action breached thresholds if applicable
4.1.3 (Med)	Departments should ensure that contracts are reviewed to ensure that they are not allowed to expire and liaise with Procurement to allow appropriate action to be taken.	Commissioning have regular meetings with services and procurement to oversee contracts.	Ongoing	Considered Closed (Pending verification by internal audit)	Process in place with Commissioning and services to monitor contracts. Commissioning and procurement have process in pace to review new and existing contracts.
4.4.1 (Low)	All Directors should instruct employees with responsibility for ordering to ensure that the appropriate reference is added to the order to evidence that a contract is being used for the purchases.	We will issue a reminder to all employees responsible for ordering as per 4.1.1	28-Feb-23	Considered Closed (Pending verification by internal audit)	As per 4.1.1 - Email issued to Business Managers to cascade to those staff who process orders on Integra including SOP for Purchase Order Entry

<b>Appendix</b>	2D
<b>Title</b>	Follow-up of Business Operations and Partnerships Department Audits MB/1177/MB
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC (June 2023) 4.6.1 - note updated

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (Med)	<p>Robust checks should be carried out by departments to ensure that the inventory records are accurate and that:</p> <ul style="list-style-type: none"> <li>• the assigned user details are accurate, up to date and only include names of current employees.</li> <li>• individual users do not have more than one mobile or one laptop</li> <li>• clarification is provided to ICT promptly of any devices on the lists which are no longer needed or which need to be re-assigned to a different employee</li> <li>• clarification is provided to ICT of the reasons for devices where a named employee is not assigned to it. (e.g. pool phone) and this should be noted on the inventory.</li> </ul>	<p>A full review of this year's inventories will be undertaken to ensure each point has been addressed.</p>	Mar-23	<p>Considered closed (pending verification)</p>	<p>Laptops and mobile phones were included in a central HSCP inventory for 2022. These have now been included within service inventories for 2023. Business Managers have been asked to coordinate this across service areas. In addition a reminder was included in the Staff Bulletin that staff must notify when laptops are switched.</p>
4.6.1 (Med)	<p>Reports should be reviewed to ensure that only minimal SIM packages are provided for each employee and that employees are advised to return to work from council premises if they do not have adequate home broadband to meet work requirements.</p>	<p>We will continue to review billing and address high users on an individual basis, with regular overview reports to SMT</p>	Dec-22	Open	<p>Work is ongoing with this however the deadline has been revised as capacity constraints have restricted process. This has been amalgamated with a wider review of equipment which is a work in progress and we expect to complete by end October.</p>

<b>Appendix</b>	2E
<b>Title</b>	Barrhead Centre MB/1173/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC (June 2023) 4.2.1 now considered closed 4.2.2 now considered closed 4.3.1 note updated 4.7.1 note updated

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	Expenditure incurred should be recorded as one entry on the petty cash claim and not split across multiple entries.	We are currently trialling prepaid cards with 8 members of staff and will review this by end of year. If successful this will be rolled out and will negate the need for frequent/high amount petty cash. Any residual use of petty cash will be within policy.	30-Nov-22	Considered Closed (pending verification by internal audit)	Prepaid cards rolled out to all staff (June 2023). There is no need for petty cash to exceed the £25 limit.
4.1.2 (Low)	If the expenditure incurred from petty cash is regularly exceeding the £25 limit the Chief Financial Officer or Chief Accountant should be asked to approve an increase in the limit.	As above, the roll-out of prepaid cards should reduce the need for use of petty cash. However we will undertake a full review of petty cash activity and the volume of expenditure over £25. Should an increase be required, this will be submitted by the Service Manager. Other non-cash options will also be considered.	30-Nov-22	Considered Closed (pending verification by internal audit)	As above
4.2.1 (High)	The Learning Disability Manager should ensure that the appropriate action is taken to ensure that bank signatories for the petty cash imprest are updated and access is gained to the account.	Contact will be made with bank to ensure current signatories are added and those that are obsolete deleted	30-Nov-22	Considered Closed (pending verification by internal audit)	The petty cash account signatories have now been updated and the service is able to access the account
4.2.2 (Med)	A full review of bank accounts and the number of signatories should be carried out to ensure access is not at risk of being lost.	A review will be undertaken by the Service Manager and the process to support will be refreshed.	30-Nov-22	Considered Closed (pending verification by internal audit)	Review undertaken Dec 2022. Signatories have now been updated as per 4.2.1 above
4.3.1 (Med)	The Business Support Assistant should ensure that all bank statements are available for review and that they are being received from the bank to allow for monthly reconciliations to be completed.	Business support will ensure process for storing bank statements is in place.	30-Nov-22	Open	A change of address request has been submitted to the bank. We await a response.

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.4.1 (Low)	The Accountancy Manager should ensure that appropriate action is taken to process the emergency imprest claims to the financial ledger and the VAT elements are coded to allow subsequent inclusion in claims to HMRC.	The accountancy team are reviewing this and we aim to have VAT adjustment in place by the end of the calendar year.	31-Dec-22	Considered Closed (pending verification by internal audit)	Journal entry to correct miscoding actioned.
4.5.1 (Low)	All record cards should be reviewed to ensure that appropriate information such as national insurance numbers and continuous service date are recorded.	All paper copy record cards will be reviewed and updated whilst we explore options for online system.	30-Nov-22	Considered Closed (pending verification by internal audit)	Review of record cards completed 14.11.22
4.6.1 (Low)	A review of the attendance record cards should be carried out for all periods of absence recorded and a check completed to ensure supporting documentation is held for all periods of absence.	As above.	30-Nov-22	Considered Closed (pending verification by internal audit)	As above

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.7.1 (High)	A full review of the funds held for client activities should be carried out and efforts made to ensure that these clearly show the amounts being held.	We have agreed that Voluntary Action will manage these independent funds and are in the process of transfer.	31-Mar-23	Open	A service user committee is being established by Voluntary Action East Renfrewshire (VAER) who will provide support around management of bank accounts. Service users have been identified to be new signatories HSCP Day Opportunities staff will have oversight of this to ensure spend is appropriate to the need to the relevant project and are liaising with VAER on account details. An appointment with the bank is arranged for 20/09/23 when it is expected funds will transfer and account will be closed.
4.7.2 (High)	A clearer audit trail needs to be established so there is a clear link between the bank amounts and the balances held in each of the group spreadsheets.	Will be included as part of the transfer to Voluntary Action. In the meantime transaction analysis will be maintained.	31-Mar-23	Open	As above. Transaction analysis continues in the meantime
4.7.3 (Med)	A column which calculates the running balance on a daily basis should be added to the spreadsheets used to record transactions for each of these groups.	A column to calculate the running balance will be added to the spreadsheet, however these will no longer be required once the funds transfer to Voluntary Action.	31-Mar-23	Open	As above. In the meantime, a column to calculate running balance has been added as requested.

<b>Appendix</b>	2F
<b>Title</b>	Follow-up of HSCP Audits MB/1168/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC (June 2023) 4.2.1 - note update 4.2.2 - note updated 8.8.1 now considered closed 8.3.1 now considered closed



Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (High)	Action is required by operational managers to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. Operational managers should prioritise checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate.	A new report will be developed following the imminent finance restructure which will allow time to allocate to this task. This will be circulated to operational managers with instruction on approval process.	31-Jan-23	Open	A report has been developed for managers to show varies to costs to assist with reviewing Service Agreements and amending where appropriate. This commenced June 2023 and will be issued monthly going forward
4.1.2 (High)	A positive response should be obtained by the Finance Team from each operational manager regarding review and approval of vary reports to ensure that each case is addressed and the manager is confirming an awareness of the differences and any required actions. This could be combined with the quarterly client verification check (which covers existence of client, commitment value and provider) and signed off within budget monitoring to avoid numerous verification checks.	Once the new report has been developed, quarterly meetings will be re-established with operational managers to review.	31-Mar-23	Open	As above. Quarterly meetings will be scheduled which will confirm varies based on the new report. It should be noted that timings of reviews may also be determined by the Supporting People Framework

4.2.1 (Low)	A review of the uprating process for non-framework service agreements should take place to address the processing of varies where a rate has been approved to be paid but needs to be updated on a service agreement. Service agreements should be identified and subject to independent review and update prior to processing the next period invoice.	The contracts team will continue to work with all non-framework providers to obtain new rates. The timeframe for change in rates is dependent on a number of factors. Opening rates for the financial year will be confirmed in April however there will be changes throughout the year.  On receipt of new rates these will be passed to CareFirst to update the system.	30-Apr-23	Open	A report has been developed to highlight rates that need updating on CareFirst. The new centralised approach will amend Service Agreements where appropriate (with operational managers separately approving) and will liaise with the commissioning team as required. Given operational capacity challenges we expect to complete a full review by end September 2023.
4.2.2 (Med)	Housekeeping checks should be implemented ensuring that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared.	Invoice processors now regularly complete a tidy action for their allocated providers, ensuring any un-invoiced periods are promptly raised with the provider. Given the dynamics of care package profiles and actual spend there are a large volume of varies which are often not significant. Due to staff turnover the central updating of service agreements, which will ensure accurate information is recorded on the system, was unable to be progressed however this will be prioritised once the new Business Support Assistance is in place.	31-Mar-23	Open	Work is ongoing. New Business Support Assistant in post and has undertaken service agreement training. Housekeeping checks will be saved and reviewed by the Senior Finance Support Officer on a quarterly basis to identify if further action needs to take place. Capacity issues within the finance team have meant this work has been delayed, however would expect to be in place by 31st October 2023.
4.3.1 (Med)	Operational Managers should be reminded that service agreements must be authorised as a priority to avoid backlogs in payments	Reminders have been issued however another reminder will be issued to operational managers.  Managers receive a weekly report detailing service agreements awaiting authorisation.	30-Nov-22	Considered Closed (pending verification by internal audit)	Reminder has been issued

4.3.2 (High)	Social workers should be instructed that updating the CareFirst system is essential and that this must be done before the service agreement commences where possible.	A reminder will be issued however it is not always possible to have service agreements in advance, for instance if care has to arranged in an emergency situation or when care has been put in place pending assessment process.	30-Nov-22	Considered Closed (pending verification by internal audit)	Reminder has been issued
4.4.1 (High)	Details of the risk based approach used to identify the care packages which are prioritised for an annual review should be documented and approved by the IJB.	The majority of reviews have been undertaken. A policy will be developed through our clinical and care governance group outlining our approach to reviews and will be shared with IJB	31-Mar-23	Considered Closed (pending verification by internal audit)	The original comment predated the Supporting People Framework which was approved by the IJB in March 2023 Guidance has been developed which underpins the new Framework.
4.4.2 (Med)	Operational Managers need to review and prioritise cases to ensure that those most likely to have changed are addressed first	As above	31-Mar-23	Considered Closed (pending verification by internal audit)	As above. Operational managers are currently taking forward reviews on a risk and needs basis. This is further underpinned by the new Supporting People Framework.
6.1.1 (Med)	All Social Workers and Managers should be reminded of the requirement to ensure that all application forms are correctly authorised by the required officers.	During the pandemic approvals were agreed via email. Going forward either wet signatures or email approval will be appended to all applications. The procedure will be reviewed and agreed with internal audit.	30-Nov-22	Closed (pending verification by internal audit)	All forms up to £50 will have authorised by TM (GR12) and any requests above £50 will be authorised by SM GR15 or above. Email authorisation will be appended where it is not possible to obtain physical

7.1.1	Consideration should be given to amending the policy and procedures to state that places on the play-scheme will be prioritised on an assessment of need and any overdue debt will not be taken account of when allocating places.	The policy will be reviewed	30-Nov-22	Open	Over the next year Inclusive Support will be part of a wider review. A team manager has been appointed to undertake this review, and consideration will be given to both charging policy and redesign of services during this review. There was no charge for the service during the pandemic - all places were allocated free of charge.
7.2.1 (Low)	Proof of closure of the Kirkton Bank Account should be provided to audit	We will contact the Bank to obtain proof of closure	30-Nov-22	Considered Closed (pending verification by internal audit)	Confirmation of closure received from bank
7.3.1	Evidence that procedures covering payment of discretionary monies to carers are available and have been distributed to all staff in order that they are aware of typical examples of where discretionary payments may be made and improve consistency between cases should be provided to audit.	Procedures have been reviewed and will be re-issued following final approval by Senior Management.	30-Nov-22	Considered Closed (pending verification from internal audit)	Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
7.4.1 (Low)	The disposal of inventory forms should be signed by a manager/supervisor for all disposals.	We will ensure all disposal forms are signed for the appropriate Business Manager for each area.	31-Mar-23	Considered Closed (pending verification by internal audit)	Business Managers are responsible for inventories for their service areas and will ensure they sign any disposal forms. A reminder has been issued to this effect.

8.1.1 (Low)	Management should ensure that the imprest named Bonnyton Resource Centre is returned if it is no longer required for Day Services.	We may require this for Day Service when re-established however we will undertake a full review of all accounts	31-Mar-23	Closed (pending verification by internal audit)	The imprest account has been closed and funds returned.
8.3.1 (Med)	The bank signatories for the petty cash bank account should be reviewed and appropriate action taken to ensure that all accounts can continue to be accessed.	We will arrange for additional signatories for account when staff available on shift	30-Nov-22	Closed (pending verification by internal audit)	Bank signatories have been updated and there are now 8 signatories on the account to allow for continual access.
8.3.2 (Med)	Proof that the Independent Funds bank account has been closed should be provided to audit. A final bank statement or confirmation of closure letter from the bank would be appropriate.	We will contact the Bank to obtain proof of closure.	30-Nov-22	Open	Contact has been made with the bank – we are awaiting confirmation of closure letter
8.4.1 (Med)	Management should carry out a review of all cash held at the location and take appropriate action to ensure that levels of cash held are minimal and only required for operational purposes.	A review will be undertaken.	31-Dec-22	Considered Closed (pending verification by internal audit)	Review completed January 2023 and level of cash held has decreased.
9.1.1 (Med)	The frequency of which carers support plans are reviewed should be documented and evidence of the review and the outcome should be recorded on the CareFirst system or the system and documents maintained by the Carers Centre.	Assessment and Review of Adult Carer Support Plans (ACSP) has now been incorporated into the wider assessment and process working group. The group have produced a combined assessment template, incorporating the outcomes assessment and the individual budget calculator, this also reflect engagement with the carer and discussion of the ACSP. Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.	31-Mar-23	Considered Closed (pending verification by internal audit)	New ACSP process in place from May 23. Screening Group review all ACSP's with review dates agreed and recorded on Carefirst.

		<p>The draft assessment was tested by Social Workers across adult services in the month of October. Analysis of this testing will be used to improve the assessment template before it is presented to the wider adults' services team for comment and implementation. Once agreed the assessment template will be used to develop a review template and support review of the ACSP in partnership with the carers centre.</p>			<p>All existing ACSP's not reviewed within the last 6 months will be prioritised for a review and if required, future review dates will be agreed and recorded on Carefirst using new process</p>
9.1.2 (Low)	<p>Officers should be instructed not to enter the date of the original ASCP as the review date on the CareFirst system. The review date should be set in accordance with the documented frequency.</p>	<p>HSCP ACSPs have review date set by allocated worker on Carefirst and review is recorded on Carefirst</p> <p>HSCP Carers 'Tracker' linked to Cared-for person's review will ensure each carer receiving a service has their outcomes reviewed and this is recorded in tracker</p> <p>A reminder will be issued regarding review dates, and will be supported by ongoing awareness raising (both informal communication and formal training) on ACSP process</p>	30-Nov-22	<p>Considered Closed (pending verification by internal audit)</p>	<p>New screening group will set the review date and record on carefirst</p> <p>Carers Newsletters being developed for staff to provide information on the role of the new Carers Lead, Carers Centre and Strategy as well as the ACSP process. The first newsletter was issued in June and is available <a href="#">here</a></p>

9.1.3 (Med)	A system must be put in place to evidence that all carers recorded on the CareFirst system or within the Carers Centre records have been offered an ACSP in accordance with the Carers Eligibility Framework.	<p>Work is underway to link recording and referrals to the carers centre through carefirst to support compliance and improve reporting.</p> <p>Every carer newly referred to Carers Centre is offered an ACSP (400 in past year). The Carers Centre are installing a new management information system in January 2023 which will significantly improve data capture and reporting</p>	31-Mar-23	Closed (pending verification by internal audit)	<p>The Carers Centre has the delegated authority on behalf of the HSCP to offer carers an Adult Carer Support plan and to complete the plan should the carer agree. The offer and plan is recorded on the Carers' Centre's management information system.</p> <p>Support plans that meet the HSCP eligibility framework for support are recorded on Carefirst with a review date set at the time resources and support being agreed.</p>
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<b>Appendix</b>	2G
<b>Title</b>	Debtors MB/1158/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC (June 2023) All recommendations considered closed



Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.2.1 (Med)	Departments must ensure that invoices are raised in advance of the service being provided where possible to minimise the risk of bad debts.	The HSCP invoices highlighted in the report relate to community alarm and residential services. These are always billed in arrears in the event of a death of a service user to allow us to bill for the correct period.	N/A	Closed (pending verification by internal audit)	Will be discussed with Chief Internal Auditor as part of follow up work.
4.2.2 (Low)	To ensure that the charges being levied are clear to the customer, the exact period for which charges are being raised should be clearly stated on the invoice. This should include the start and end period.	This will be included depending on system limitations and further information can be provided to service users if required.	N/A	Closed (pending verification by internal audit)	<p>We have explored system options and this is not possible with the current system. As there is an ongoing project to replace our case recording system we will consider this for future developments.</p> <p>Given the current set up has been in place for a significant number of years we would propose to continue as is in the interim. Where any service user or their family have an issue, we will of course address directly.</p>

<b>Appendix</b>	2H
<b>Title</b>	Follow up of Environment Department Audits MB/1166/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC (June 2023) All recommendations considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
6.1.1 (Low)	Where possible, there should be separation of duties between those who evaluate tenders and those who are responsible for writing the tender specification.	Ensure new guidance for tenders is available to staff and that full understanding of requirements is clear.  Separation of duties will be allowed for where possible, recognising that for any specialist services this may not always be practical.	Guidance will be issued by August 2022 and support and training will be offered.  Implementation dependant on tender timescales	Considered closed (pending verification)	Updated guidance is available as part of the tender documentation and services will be supported to complete this by the Commissioning Team to ensure new guidance is adhered to.  One tender has been completed and 2 are currently underway using the new process
6.1.2 (Low)	In accordance with current corporate procurement guidance, all tender specifications should be checked by another officer and readily available evidence kept that this has been done.	Ensure new guidance for tenders is available to staff, as above.  Strategic Planning, Performance & Commissioning Manager will co-ordinate and ensure checks are in place.	Guidance will be issued by August 2022 and support and training will be offered.  Implementation dependant on tender timescales	Considered closed (pending verification)	Commissioning team have also identified separate service leads to undertake separate evaluations following completion of tender submissions.
6.2.1 (Low)	Evidence should be sought from the successful bidder(s) of their relevant staff qualifications/ training stated in their bid. It could be made clear in the tender wording that this will be required of the winning contractor thus incentivising the bid stating those qualifications held by personnel which are only the most relevant.	This requirement will be included in all tender wording.	Dependant on tender timescales	Considered closed (pending verification)	Training is included as part of the development of the tender documentation/service specification

<b>Appendix</b>	21
<b>Title</b>	Fostering, Adoption and Kinship Care MB/1154/NS
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	Changes since last reported to PAC (June 2023): 1.2.1 now considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
1.1.1 (Low)	Procedures covering payment of discretionary monies to carers should be produced and distributed to all relevant staff in order that they are aware of typical examples of where discretionary payments may be made.	By their nature discretionary payments are based on the individual and specific needs of children in placement. Therefore payments are unique and not typical. This is consistent with the authority's statutory corporate parenting duty. Clarification of the approval process will be re-issued to managers as a reminder and will confirm the requirement of additional Head of Service sign off if a payment is above a value of £10,000.	Aug-22	Considered closed (pending verification by internal audit)	As per HSCP Follow-up Audit MB1168FM - 7.3.1 - Reviewed policy for both Kinship and Fostering discretionary payments. This has been shared with relevant staff
1.1.2 (Low)	A Standard Operating Procedure should be created and issued to all relevant staff documenting the steps involved from the start to end of a placement in care.	We do agree a procedure should be used and the existing CareFirst guidance documents the steps from the start to end of a placement. The CareFirst Guidance will be re-issued to staff.	Aug-22	Considered closed (pending verification by internal)	Carefirst guidance shared with internal audit 19.05.2022
1.2.1 (Low)	An annual report should be presented and approved by the IJB detailing the carer rates to be paid for within each financial year.	Either a specific report will be issued or this will be incorporated into the budget or revenue monitoring report depending on timing. The annual budget report to the IJB allows for budget increases for allowances.	Sep-22	Considered closed (pending verification by internal audit)	A paper detailing rates was presented and agreed at the IJB in August 2023

<b>Appendix</b>	2J
<b>Title</b>	Payroll MB/1151/FM
<b>Type</b>	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
<b>Status</b>	No changes since last reported to PAC (June 2023) All recommendations considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.3.1 (High)	Line managers must ensure that the online leavers form is fully completed and submitted in advance of the employee leaving.	A reminder will be issued to Managers. We have requested from HR colleagues whether a compliance report can be produced.	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System only able to report on who forms have been completed for.
4.3.2 (Med)	Line managers must ensure that the Exit Procedures Leavers Checklist is actioned and saved to Information at Work for all leavers.	As above	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022. System unable to generate reports
4.4.1 (Med)	Line managers must ensure that all employees on 35 hours contracts or part-time contracts have worked 37 hours in the week before overtime at time and a half can be claimed.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.2 (Med)	Line managers must ensure that care is taken to look at overtime claimed according to the week in which it was worked to ensure that the correct rate of pay is claimed.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.4.3 (Low)	Line managers must ensure that where an employee at grade 10 or above is claiming overtime that the claim is authorised by an employee at grade 18 or above. Consideration must also be given to whether an overtime payment is appropriate or whether time off in lieu at plain time is more appropriate.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022

4.5.1 (Low)	Double time should only ever be paid for hours worked on a public holiday and there should be no exceptions to this policy.	The example quoted in the report was an exceptional circumstance in an unprecedented pandemic situation and this was agreed to ensure capacity to safely deliver services and protect our residents. The authorising manager has now left however this was discussed with trade unions at the time and steps put in place to ensure it would not happen again.	N/A		
4.10.1 (Low)	Line managers should be reminded of the managing absence policy and their responsibilities as managers.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022
4.10.2 (Low)	Line managers must ensure that all absence documentation is filed in the appropriate manner promptly.	A reminder will be issued to Managers	May-22	Considered closed (pending verification by internal audit)	Reminder issued to Managers 06.05.2022



**EAST RENFREWSHIRE INTEGRATION JOINT BOARD****PERFORMANCE AND AUDIT COMMITTEE****26 September 2023****Report by Chief Auditor****NHSGGC INTERNAL AUDIT PROGRESS REPORT 2022/23****PURPOSE OF REPORT**

1. To provide summary details of the audits completed by the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors during 2022/23. The internal audit service is currently provided by Azets.

**BACKGROUND**

2. The East Renfrewshire Integration Joint Board directs both East Renfrewshire Council and NHSGGC to deliver services on its behalf to enable it to deliver on its strategic plan.

3. Both East Renfrewshire Council and NHSGGC have internal audit functions which conduct audits across their organisations and report the findings of these to their respective audit committees.

**NHSGGC INTERNAL AUDIT ACTIVITY TO JUNE 2023**

4. The report in appendix 1 provides a summary to the Performance and Audit Committee of the internal audit activity undertaken within the NHSGGC received since the last meeting.

5. No reports were classified as needing immediate major improvement. Two of the reports require substantial improvement or are classified as high risk.

**RECOMMENDATION**

6. The Committee is asked to:

- (a) note the contents of the report.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

M Blair, Chief Auditor  
31 August 2023

**NHSGGC INTERNAL AUDIT PROGRESS REPORT 2022/23****1. Reports Issued**

Details of further audits from the 2022/23 audit plan have been provided by the NHSGGC internal auditors as summarised below, in addition to follow up work being carried out.

Review	Overall audit rating (Note 1)	No. of issues per grading (Note 2)			
		4	3	2	1
Use of Agency Staff	Substantial improvement required	0	2	3	0
Moving Forward Together - Implementation	High risk associated with the nature of the programme and challenging external factors. (see commentary below)	0	3	3	0
Financial Systems Healthcheck (Payroll)	Minor improvement required	0	1	4	0
Sustainability and Value Programme	Minor improvement required	0	0	2	0
Capital/Estates Planning - Neurological Science Project	Minor improvement required	0	0	2	1
Waiting List Management	Minor improvement required	0	0	3	0
Cyber Resilience	Minor improvement required	0	1	6	0

**2. Use of Agency Staff**

The key role of agency workers is to provide cover for unplanned staffing shortfall that cannot be filled by bank staff. It was found that the increased use of agency workers in 2022 compared with 2019 (when agency staff use was relatively low) was driven more by planned than unplanned absences. It was acknowledged that the high vacancy and absence rates have made effective rota management more challenging, meaning that it can be hard to manage planned absences within the existing staff cohort.

A sample of cost centres (wards) with the highest agency use were reviewed and most were found to also have high vacancy and absence rates. There was however a substantial use of agency workers that could not be attributed to either high vacancy levels or high absence levels and reasons for this were not identified. Grade 3 recommendations were made that further investigations be carried out on the correlation between agency shifts and planned leave and also on identified data quality issues. Lower risk recommendations were made that meetings are minuted and that targeted intervention is taken to understand the reasons for increased reliance on agency workers.

**3. Moving Forward Together Implementation**

The NHSGGC Moving Forward Together (MFT) programme sets out the strategic vision for future delivery models of health and social care services across the whole of Greater Glasgow and Clyde. Without clear and consistent messaging about the volume of work, resourcing and expected timescales, the vitality of the programme in the current environment is unclear. Grade three recommendations were made regarding setting a deadline for finalisation of project plans, setting a series of success measures to assess the performance of the MFT programme, and assessing capacity to deliver the MFT alongside pre-existing commitments. The auditors commented that there was a significant challenge in delivering a substantial change programme of this scale in such a complex and uncertain external environment and for this reason did not consider a rating of 'substantial

improvement required' appropriate however due to the number of external factors at play, the risk in this area is considered high.

#### 4. Financial Systems Healthcheck (Payroll)

There are approximately 40,000 staff members within NHSGGC's offices, hospitals and facilities. In 2018 the eESS system was introduced which provides a single national NHS Scotland approach to HR systems. The audit identified one key area for improvement relating to maintaining pace with current efforts to ensure line managers adhere to eESS procedures for starters, leavers and payroll amendments. Four other less significant recommendations were also made regarding strengthening procedures and eliminating paper based forms to make full use of the eESS system.

#### 5. Sustainability and Value Programme

As part of wider Covid recovery, NHSGGC renamed the Covid Financial Improvement Programme as the Sustainability and Value Programme. The financial plan for 2022/23 identified an overall financial gap of £174.5 million. This programme set out a recurring savings target with the balance to be found from non recurring solutions during the year. A sample of four sector/directorate areas were sampled and robust and effective arrangements were found to be in place to identify and subsequently monitor progress to achieving them. Two low risk recommendations were made regarding operational teams meeting and discussing savings regularly as a means of ensuring targets are realised.

#### 6. Capital/Estates Planning – Neurological Science Project

Early work towards establishment of a governance structure to oversee implementation of the Neurological Science Project was reviewed as part of the audit. An effective evaluation process was found to be in place. Improvement actions identified were lower risk and largely related to external delays in approving the initial agreement and a lack of formal resourcing assessments.

#### 7. Waiting List Management

Achievement of waiting times targets has been challenging. There are a number of complex issues underpinning performance against waiting time standards, notably mismatch between supply and demand for planned care services. Low risk recommendations were made to ensure that underlying patient records are consistently updated so that they are complete and accurate.

**Note 1** - The overall audit report rating is based on the following table:

<i>Immediate major improvement required</i>	<i>Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.</i>
<i>Substantial improvement required</i>	<i>Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met</i>
<i>minor improvement required</i>	<i>A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.</i>
<i>Effective</i>	<i>Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.</i>

**Note 2** - Issues within these reports are graded on the following basis.

4	<i>Very high risk exposure – major concerns requiring immediate senior attention that create fundamental risks within the organisation</i>
3	<i>High risk exposure – absence/failure of key controls that create significant risks within the organisation</i>
2	<i>Moderate risk exposure – controls not working effectively and efficiently and may create moderate risks within the organisation</i>
1	<i>Limited risk exposure – controls are working effectively but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.</i>

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