



Meeting of East Renfrewshire Health and Social Care Partnership	Performance and Audit Committee
Held on	26 June 2024
Agenda Item	12
Title	Audit Update
<p>Summary</p> <p>This report provides Performance and Audit Committee with an update on:-</p> <ul style="list-style-type: none"> • Any new audit activity relating to the Integration Joint Board since last reported to Performance and Audit Committee in March 2024 • Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2024 • A summary of all open audit recommendations 	
Presented by	Lesley Bairden, Head of Finance and Resources (Chief Financial Officer)
<p>Action Required</p> <p>Performance and Audit Committee are asked to note and comment on the report.</p>	

EAST RENFREWSHIRE INTEGRATION JOINT BOARD

PERFORMANCE AND AUDIT COMMITTEE

26 June 2024

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 March 2024
 - Any new audit activity relating to the Health and Social Care Partnership since last reported to Performance and Audit Committee in March 2024
 - A 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 & 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:

High	<ul style="list-style-type: none"> • Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole. • Corrective action must be taken and should start immediately.
Medium	<ul style="list-style-type: none"> • There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole. • Corrective action should be taken within a reasonable timescale.
Low	<ul style="list-style-type: none"> • Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved
Efficiency	<ul style="list-style-type: none"> • 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.

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

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

REPORT

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

8. There has been no audit activity relating specifically to the Integration Joint Board since last reported to the Committee.
9. The current action plan from the annual audit report for the year ending 31 March 2023 is included at Appendix 1a.

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

10. Since last reported, a follow-up of HSCP Audits (MB/1204/FM) has been undertaken. This included the review of three previous audits:-
- Audit of Fostering, Adoption and Kinship Care (MB/1154/NS – issued April 2022)
 - Follow Up of HSCP Audits (MB/1168/FM issued September 2022)
 - Audit of Barrhead Centre (MB/1173/NS issued September 2022)
11. The audit report was issued on 30 May 2024 and found 8 of the 34 recommendations had not been fully implemented. A copy of the audit report is included at Appendix 2A, however the final response is yet to be submitted to Internal Audit. The response is due on 5 July 2024.

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

12. At the March 2024 meeting, a total of 75 recommendations were reported; 22 open and 53 which the HSCP considered to be closed but were pending verification from internal audit.
13. As a result of follow up work we now have 49 recommendations in total; 12 open and 37 which are considered closed and awaiting verification.
14. This is an overall reduction of 26 recommendations resulting from follow-up of:
- Audit of Fostering, Adoption and Kinship Care
 - Follow Up of HSCP Audits
 - Audit of Barrhead Centre
15. These audits are no longer included in the Appendices. However the 8 new recommendations from the follow-up work detailed at appendix 2A have been added.
16. The table below summarises the total number of recommendations impacting on the HSCP which are either open or yet to be verified by internal audit. Further detail is included in the relevant appendix along with changes since last reported in each 'status' section.

Audit Report and Appendix		No. changed to considered closed since last reported	Recommendations		
			Total no. for HSCP	HSCP consider closed (awaiting verification)	Total open
Follow-up of HSCP Audits	2A	(new)	8	0	8
Emergency Payments	2B	10	10	10	0
Thornliebank Resource Centre	2C	n/a	13	13	0
Debtors	2D	n/a	1	1	0
SDS – Direct Payments	2E	0	3	0	3
Ordering and Certification	2F	n/a	4	4	0
Follow up of Business Operations and Partnerships Department	2G	0	2	1	1
Payroll	2H	n/a	8	8	0
TOTAL			49	37	12

NHS Internal Audit Activity relating to the Health and Social Care Partnership (Appendix 3)

17. A report has been provided by the Chief Internal Audit, which 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

Lesley Bairden, Chief Financial Officer
Lesley.Bairden@eastrenfrewshire.gov.uk

11 June 2024

Chief Officer, IJB: Julie Murray

BACKGROUND PAPERS

PAC 27.03.2024 – Audit Update
[https://www.eastrenfrewshire.gov.uk/media/10192/PAC-Item-08-27-March-2024/pdf/PAC_Item_08 -
_27 March 2024.pdf?m=1710946124830](https://www.eastrenfrewshire.gov.uk/media/10192/PAC-Item-08-27-March-2024/pdf/PAC_Item_08_-_27_March_2024.pdf?m=1710946124830)

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Appendix	1A
Title	Ernst & Young 2022/23 Action Plan
Type	Internal Audit Activity relating to the Integration Joint Board
Status	Changes since last reported to PAC 27.03.2024 Note 1 updated Note 2 updated

No	Finding / Risk	Grade	Recommendation	Management Action	Responsible Officer	Timing	Comments
1	Hosted Services						
	East Renfrewshire IJB hosts two services on behalf of other IJBs within the NHS Greater Glasgow and Clyde area. We noted that in practice there are no arrangements in place to document and maintain review of operational responsibilities.	Grade 2	The IJB should ensure that operational arrangements are documented and maintained for hosted services	Along with the other IJBs within NHSGGC we will review the arrangements and processes to support reporting on Hosted Services	Chief Financial Officer	31-Mar-24	Completed for 2023/24
2	Medium Term Financial Plan						
	We note that under the level of current financial pressures, there is a risk that the IJB's General Reserves will be exhausted during 2023/24. There is therefore a need to work with partners to develop a sustainable funding position.	Grade 1	There is an urgent need to work with partners to develop a sustainable funding position.	The current reporting to the IJB recognises the unprecedented financial challenges we are facing and that we are likely to deplete earmarked and general reserves during 2023/24. The IJB recognises the importance of the ongoing funding discussions with our partners that the Chief Officer and Chief Financial Officer are engaged in.	Chief Financial Officer	31-Mar-24	Non recurring financial support received for 2023/24. Meetings will continue.

Classification of recommendations

Grade 1: Key risks and / or significant deficiencies which are critical to the achievement of strategic objectives. Consequently management needs to address and seek resolution urgently.

Grade 2: Risks or potential weaknesses which impact on individual objectives, or impact the operation of a single process, and so require prompt but not immediate action by management.

REPORT ON FOLLOW-UP OF HSCP AUDITS

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Chief Auditor
MB/1204/FM
30 May 2024
(reply due 5 July 2024)

REPORT ON FOLLOW-UP OF HSCP AUDITS

1. INTRODUCTION

As part of the 2023/24 audit plan, a follow-up audit of three previous reports issued to HSCP was carried out.

2. SCOPE

The scope of the audit was to ensure that all of the recommendations which were accepted in the departmental responses had been implemented in the timescales stated. The following reports were included in the audit:

Name of audit	Number of Recommendations original	Number of Recommendations not implemented.
Audit of Fostering, Adoption and Kinship Care (MB/1154/NS – issued April 2022)	3	0
Follow Up of HSCP Audits (MB/1168/FM issued September 2022)	20	8
Audit of Barrhead Centre (MB/1173/NS issued September 2022)	11	0
Total	34	8

3. GENERAL CONCLUSION

Follow-up checks carried out during the audit showed that efforts had been made to implement most of the recommendations, with 8 recommendations that still require to be addressed.

Of the previously accepted recommendations, the following points are still outstanding and require attention. All recommendations relating to the fostering, adoption and kinship care and Barrhead Centre audits are now considered implemented and closed.

PREVIOUS RECOMMENDATIONS NOT IMPLEMENTED

4 Follow Up of HSCP Audits (MB/1168/FM)

4.1 Recording and Disposal of Inventory – St Andrews House

It was previously highlighted that inventory items disposed of during the course of the year were not recorded in the disposals column of the inventory sheets and inventory deletion forms were not available. A sample of four disposals were selected from the 2022/23 inventory sheet and all disposals were traced to the disposals form. However, it was noted that again the forms had not been authorised by a manager/supervisor.

Recommendation

4.1.1 The disposal of inventory forms should be signed by a manager/supervisor for all disposals.

4.2 Vary Reports

It was previously recommended that operational managers take action to ensure that varies processed are appropriate to the client and that service agreements reflect clients' needs accurately. In addition, it was recommended that operational managers should also prioritise the checking of vary reports to approve all varies processed and to take action to update service agreements where appropriate. Audit were previously advised at the time of the last follow-up that a report had been developed and was sent to managers, however, the feedback from managers was that the report was data intensive and not user friendly. No further progress has been made since. An update should be provided to Audit when a suitable report has been developed and implemented in line with the original recommendations below.

It was also recommended that 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. Audit were advised that quarterly meetings would be scheduled which will confirm varies based on the new reports mentioned above.

Recommendation

4.2.1 Fully functional reports showing varies to cost should be used to regularly review and amend service agreements where appropriate.

4.2.2 Audit should be advised when the quarterly meetings to confirm varies are put into action.

4.3 Matching Invoices

It was previously recommended that a review of the uprating process for non-framework service agreements should take place. Audit were advised that a report has been developed to highlight rates that need to be updated on the CareFirst system. The new centralised approach will amend service agreements where appropriate and will liaise with the commissioning team as required. It was expected that the review would be completed by the end of September 2023 but this has not been achieved.

It was also previously recommended that housekeeping checks should be implemented to ensure that all of the adjustments processed that are intended to be offset at a later date are actually matched up and cleared. Audit were advised that, due to capacity issues, work on this is still ongoing.

Recommendation

4.3.1 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.

4.3.2 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.

4.4 Debtors Accounts

It was previously noted that clients with unpaid debt from previous play-schemes were still being allocated a place on future play-schemes despite having overdue debt. Currently, it is still the case that having overdue debt does not prevent clients booking a place on the play-scheme as the children attending the play-scheme are prioritised based on a multi-agency assessment of need.

HSCP advised that a review of the policy is pending and that consideration will be given to both charging policy and redesign of services during this review.

Recommendations

4.4.1 Audit should be advised when the review of the policy is complete and a copy of the revised policy should be provided.

4.5 Bank Account Signatories

The bank signatories for the Petty Cash bank account have been reviewed and updated as recommended. However, it was noted that the former Unit Manager of Bonnyton House is still recorded as an authorised signatory. The former Unit Manager left Council employment during October 2023 and therefore the bank should be advised to remove their signature from the list of authorised signatories.

It was previously requested that proof of closure of the "Independent Funds" bank account be provided to audit. Audit were sent proof of closure of a bank account named "Bonnyton House Day Care Amenity Funds" however, we are unable to ascertain if this is the same account as we do not have a copy of the original bank statement providing account details. In addition, it was previously indicated that the "Independent Funds" bank account was closed during 2019 but the "Bonnyton House Day Care Amenity Funds" account was closed in February 2024. As such, it is recommended that confirmation of all Bonnyton House bank accounts that have been in existence since 2018 are obtained from Virgin Money and any other banks that may have been used to date.

Recommendations

4.5.1 The bank should be advised to remove the former Unit Manager of Bonnyton House from the list of authorised signatories and confirmation from the bank of the remaining authorised signatories should be provided to audit.

4.5.2 Details (account name, number and sort code) of all Bonnyton House bank accounts that have been in existence since 2018 should be provided to audit.

Chief Auditor
30 May 2024

Appendix	2A
Title	Follow-up of HSCP Audits
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	NEW Updates will be included in the next report

Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1	The disposal of inventory forms should be signed by a manager/supervisor for all disposals.		New	
4.2.1	Fully functional reports showing varies to cost should be used to regularly review and amend service agreements where appropriate.		New	
4.2.2	Audit should be advised when the quarterly meetings to confirm varies are put into action.		New	
4.3.1	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.		New	
4.3.2	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.		New	
4.4.1	Audit should be advised when the review of the policy is complete and a copy of the revised policy should be provided.		New	
4.5.1	The bank should be advised to remove the former Unit Manager of Bonnyton House from the list of authorised signatories and confirmation from the bank of the remaining authorised signatories should be provided to audit.		New	
4.5.2	Details (account name, number and sort code) of all Bonnyton House bank accounts that have been in existence since 2018 should be provided to audit.		New	

Appendix	2B
Title	Emergency Payments MB/1197/NS
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	Changes since last reported to PAC 27.03.2024:- All 10 recommendations now considered closed

Ref/Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	The Section 12 and 22 forms should be updated to remove the requirement for the client to sign and a section added for the Social Worker to sign a declaration that the cash will be passed to the client.	Forms will be amended.	Apr-24	Considered Closed (pending verification)	Forms have been updated and paper copies and electronic copies replaced with updated version.
4.2.1 (Low)	All Social Workers should be reminded of the requirement to fully complete the Section 12 and 22 forms and in particular the reason for requesting access to the emergency funds to ensure the Social Work Act is being adhered to.	A reminder will be sent to Adult Services re S12 and Children's Services re S22.	Apr-24	Considered Closed (pending verification)	Reminder sent 26.03.2024. Discussion took place at C&F Service & Team Managers meeting on 02.04.2024 advising of the the need for workers to ensure they are fully completing the paperwork otherwise requests may be rejected. The Service Manager reiterated the purpose of these budgets which is for emergency funds only. Discussion also took place with Adult Services 30.04.2024
4.3.1 (Low)	The paperwork being completed for credit card transactions should be streamlined and duplication of information removed from the process.	A review of paperwork will be undertaken to identify where improvements to the process can be made.	Apr-24	Considered Closed (pending verification)	Reviewed and discussed with Business Support. Agreed there would be no further changes to paperwork as information currently captured is required due to how section monies distributed. e.g. separate paperwork required for integra and credit card payments. Therefore both S22 and request for purchase forms required. There is no further credit card approval form

4.3.2 (Low)	Credit card transactions should be journalled to the correct codes in a timely manner to ensure that the total amount spent via the Section 22 budget is up to date.	We will ensure journaling takes place within one month.	Apr-24	Considered Closed (pending verification)	Regular journaling in place. Credit card reconciliation is complete for periods 1 and 2.
4.3.3 (Low)	To assist the Accountants in journaling transactions to the correct codes, Business Support should show individual amounts on the credit card log rather than consolidating the amounts.	Business support will detail each individual transaction on the credit card log.	Apr-24	Considered Closed (pending verification)	Agreed that individual transactions will be detailed and include note where this is part of a larger order.
4.3.4 (Low)	A formal reconciliation of credit card spend to the business support log should be carried out monthly to ensure that all transactions can be accounted for and are valid and have been incurred by the designated card holder.	Although monitoring takes place, a formal reconciliation does not. This will be introduced by Accountancy from April 24.	Apr-24	Considered Closed (pending verification)	Credit card spend is reconciled against the ledger.
4.4.1 (Low)	All Social Workers should be reminded to complete all section of the applications forms accurately in relation to applications to the Scottish Welfare Fund and the success of such applications.	A reminder will be issued to Social Workers and Team Managers outlining their responsibilities.	Apr-24	Considered Closed (pending verification)	As per 4.2.1
4.5.1 (Low)	All Section 12 and 22 spend should be allocated to the designated ledger codes to ensure that the total spend against the budget is accurate at all times throughout the year to reduce the potential for an over spend.	A reminder will be issued.	Apr-24	Considered Closed (pending verification)	As per 4.2.1
4.5.2 (Low)	All Social Workers should be reminded that ongoing support should not be provided for via Section 12 or 22 funds and that they should liaise with finance regarding the most appropriate ledger coding.	A reminder will be issued to Team Managers in both Adult and Children Services.	Apr-24	Considered Closed (pending verification)	As per 4.2.1

4.6.1 (Low)	The records held to support the vouchers kept in the safe should be used to demonstrate that regular checks are being carried out on the number held by adding the initials of those checking the cards and the date the check was completed.	Staff undertaking checks will date and initial records moving forward.	Apr-24	Considered Closed (pending verification)	Discussed and agreed with business support on 21.03.2024. This is was implemented from 1st April 2024. This only applies to S22.
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Appendix	2C
Title	Thornliebank Resource Centre MB/1192/NS
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC 27.03.2024 All actions considered closed

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.1.1 (Low)	All future claims for reimbursement forms should be fully completed with all transactions dated and a description of what has been purchased should be provided.	Staff have been reminded of Council procedure. If full receipts not available full spend will be documented on petty cash voucher form.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.2.1 (Low)	All employees should be instructed that receipts must not be split to avoid breaching the limit set for individual items of expenditure.	Introduction of purchase cards in June 2023 has stopped this practice from happening.	N/A	Considered closed (pending verification from internal audit)	
4.2.2 (Low)	All future purchases should be on minor items of expenditure and not used for items that should be procured via the purchasing system.	As above. Appropriate use of procurement procedures enforced with staff.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.3.1 (Low)	Management should review the imprest and reduce the amount held to a more appropriate level.	The imprest has been reviewed and it has been agreed this will reduce to £350. Arrangements being made to make withdrawal and deposit to ERC collection hall.	31-Oct-23	Considered closed (pending verification from internal audit)	£450 was deposited to the collection hall on 4th October 2023, reducing the imprest balance to £350
4.4.1 (High)	Management must ensure that all paperwork required by the Maximising Attendance guidance is completed and uploaded to iTrent as evidence of compliance.	iTrent and Information at Work refresher training to be undertaken by all staff responsible for managing attendance. Training sessions have been arranged with HR	31-Oct-23	Considered closed (pending verification from internal audit)	Community Pathways staff have attended the lunch and learn training sessions facilitated by HR.
4.4.2 (Med)	It is essential that Maximising Attendance guidance is fully adhered to and Return to Work and Absence Review meetings are held in every applicable case.	As per 4.4.1	31-Oct-23	Considered closed (pending verification from internal audit)	As above
4.5.1 (Med)	Management should engage with HSCP Finance to determine the best course of action for the income generated as part of the pop up café to allow the level of cash being held to be reduced to a more appropriate level.	Funds are now being paid into the Brew Crew account as donations as agreed with HSCP Finance.	31-Aug-23	Considered closed (pending verification from internal audit)	

4.6.1 (Low)	The Business Support Team should review the record cards held and ensure that they are all accurate in relation to card information.	Business support have been instructed to review all record cards.	31-Aug-23	Considered closed (pending verification from internal audit)	
4.6.2 (Med)	The Business Support Team should carry out periodic checks on the cards to ensure that all receipts have been submitted and that all transactions are appearing on the monthly statements. In addition a check should be carried out that all transactions on the monthly statements are shown on the record cards.	Procedures have been amended to reflect these recommendations	31-Aug-23	Considered closed (pending verification from internal audit)	
4.6.3 (Low)	A column should be added to the record of expense form for the worker to add the name of the client and activity being undertaken to improve transparency of card use.	P numbers will be added to the record of expense form.	31-Oct-23	Considered closed (pending verification from internal audit)	This has been added to the record of expense
4.7.1 (Med)	A system of regular checks should be implemented by management to ensure that receipts are being received and uploaded and that expenditure being incurred is appropriate for the needs of the service.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	
4.7.2 (Med)	Management should carry out reviews of the monthly statements for each of the cardholders.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	
4.7.3 (Med)	The record cards held for each cardholder should be amended to allow for management to initial or sign that they have carried out a review of receipts and statements.	As per 4.6.2	31-Aug-23	Considered closed (pending verification from internal audit)	

Appendix	2D
Title	Debtors MB/1188/NS
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC 27.03.2024 All recommendations considered closed

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-Aug-23	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.

Appendix	2E
Title	Self-Directed Support – Direct Payments MB/1171/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	Changes since last reported to PAC 27.03.2024:- 4.1.1 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	A financial review was undertaken for everyone in 2023/24 and where a response was not received this was referred to operational managers. As part of the Supporting People Framework reviews in 2024/25, all option 1s are being reviewed as part of the process and social work staff are undertaking the review in some cases.
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 23 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.

Appendix	2F
Title	Ordering and Certification MB/1178/NS
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC 27.03.2024 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 place 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

Appendix	2G
Title	Follow-up of Business Operations and Partnerships Department Audits MB/1177/MB
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC 27.03.2024

Ref. / Risk Rating	Recommendation	Comments (if appropriate)	Timescale for completion	Status	Latest Note
4.5.1 (Med)	Robust checks should be carried out by departments to ensure that the inventory records are accurate and that: <ul style="list-style-type: none"> • the assigned user details are accurate, up to date and only include names of current employees. • individual users do not have more than one mobile or one laptop • 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 • 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. 	A full review of this year's inventories will be undertaken to ensure each point has been addressed.	Mar-23	Considered closed (pending verification)	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.
4.6.1 (Med)	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.	We will continue to review billing and address high users on an individual basis, with regular overview reports to SMT	Dec-22	Open	A review of equipment was undertaken and staff who did not require smart phones with email access have been swapped to call only plans. Mobile and laptop sims have also been reviewed to verify current users and a number of contracts cancelled. Reminders have also been issued regarding data usage along with guidance for checking this. Changes to the Council vodaphone contract has also reduced costs. Exception reporting is followed up on if usage is outside limits. An annual survey to confirm allocated equipment is due to be issued in July

Appendix	2H
Title	Payroll MB/1151/FM
Type	East Renfrewshire Council Internal Audit Activity relating to the Health and Social Care Partnership
Status	No changes since last reported to PAC 27.03.2024 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**

27 March 2024

Report by Chief Auditor

NHSGGC INTERNAL AUDIT PROGRESS REPORT 2023/24

PURPOSE OF REPORT

1. To provide summary details of the audits completed by the NHS Greater Glasgow and Clyde (NHSGGC) internal auditors during 2023/24. 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 MARCH 2024

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.

RECOMMENDATION

6. The Committee is asked to:

(a) Note the contents of the report.

M Blair, Chief Auditor
20 March 2024

NHSGGC INTERNAL AUDIT PROGRESS REPORT 2023/24**1. Reports Issued**

Details of audits from the 2023/24 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
Public Protection Arrangements	Substantial improvement required	0	4	3	1
Property Transaction Monitoring	Effective	0	0	0	0
Infection Prevention and Control	Minor Improvement required	0	1	1	1
Consultant Job Planning	Substantial improvement required	0	3	4	0
EHealth Application Access Management	Minor Improvement required	0	0	3	0
Public Health Screening	Minor Improvement required	0	2	4	0
Managing Staff Attendance	Minor Improvement required	0	1	4	0
Workforce Planning	n/a – consultancy style review				

2. Public Protection Arrangements

NHS staff provide universal health services and may be the first to become aware that an individual may require additional support or indeed be at risk of harm and as such have a pivotal role in public protection. It is the responsibility of all staff to be alert to circumstances which might place someone at risk of abuse or neglect, and know what action they need to take if they have a concern. NHSGGC has a suite of policies and procedures that support national guidance on public protection. Eight recommendations were made in total. Four grade 3 recommendations were made:

- Three of which related to improving the processes to ensure that public protection training was undertaken and monitored to comply with the required timescales and
- One recommendation related to improvements needed on recording concerns.

3. Property Transaction Monitoring

No recommendations were made.

4. Infection Prevention and Control

Good infection controls are in place and the policies and procedures align to national guidance and are available to staff. Three recommendations were made in total. New staff are required to complete training in infection prevention and control within three months of their start date and refresher training is needed for all staff every three years. Testing was based on a sample of 24 new starts and 24 staff with more than three years' service. Testing indicated that induction training and refresher training on infection prevention and control was not being completed in line with the Education Strategy. The grade 3 recommendation related to

- Management obtaining a better understanding of training completion rates to remove blockers and re-iterate the importance of training to staff.

5. Consultant Job Planning

Each consultant must have a job plan, which forms part of their contract of employment. This is an annual agreement of duties and objectives. Consultant job planning arrangements are in place that are aligned with the 2004 Consultants Contract, however these are not being followed consistently and deadlines are not being adhered to. A number of consultants did not have an up-to date signed off job plan in place that had been prepared in accordance with the Job Planning Policy by the 31 July 2023 deadline. The service has advised that the number of signed off job plans has increased since then but the agreed deadline was missed for many. The job planning process was not being consistently applied across the sampled areas of Cardiology, General Surgery and Mental Health Service.

Three grade 3 recommendations were made relating to:

- Reviewing job plan contents to ensure they reflect current service requirements,
- Establishing a monitoring regime to ensure the timelines are being achieved and
- Management identifying the areas where actual sessions being delivered are being monitored and enhance this at a local level and document it.

6. EHealth Application Access Management

EHealth has responsibility for managing a wide range of business and clinical applications in addition to the network infrastructure. Part of that responsibility includes managing user access in an effective and efficient manner. Controls are needed to ensure that only valid users have access and that access management processes ensure that segregation of duties is maintained.

The review examined controls in place for a sample of applications administered by eHealth. Processes are in place to control the provisioning and revocation of access to systems.

7. Public Health Screening

NHSGGC currently run 10 public health screening programmes, four within pregnancy and new-born child vision screening and six within adult screening. NHSGGC has generally well designed controls in place to ensure the smooth and efficient operation of the two programmes sampled for testing - bowel screening (BSP) and diabetic eye screening (DES). Six improvement actions were identified in total. Two grade three recommendations were made relating to:

- The introduction of clearly documented failsafe mechanisms in relation to bowel screening and diabetic eye screening.

8. Managing Staff Attendance

A clear framework is in place for managing sickness absence that is aligned with the national NHS Scotland Attendance Management Policy. Improved management of absence was identified compared to the previous audit in 2018. The Scottish Government target for the HNS is to achieve a sickness absence rate of 4% or less, NHSGGC work to a local target of 5%. Target is not currently being met and to address this, a number of targeted intervention activities are being worked on to support employees maximise their attendance and reduce the pressure on service delivery and reduce costs for bank, locum and agency spend. The grade three recommendation relates to

- Developing a framework that allocates responsibility to ensure that managers adhere to the attendance policy.

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

Immediate major improvement required	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.
Substantial improvement required	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met

<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 management 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>