

Notice of Meeting and Agenda



Midlothian Integration Joint Board - Audit and Risk Committee

Venue: Virtual Meeting,

Date: Thursday, 02 December 2021

Time: 14:00

Morag Barrow
Chief Officer

Contact:

Clerk Name:	Mike Broadway
Clerk Telephone:	0131 271 3160
Clerk Email:	mike.broadway@midlothian.gov.uk

Further Information:

This is a meeting which is open to members of the public.

1 Welcome, Introductions and Apologies

2 Order of Business

Including notice of new business submitted as urgent for consideration at the end of the meeting.

3 Declaration of Interest

Members should declare any financial and non-financial interests they have in the items of business for consideration, identifying the relevant agenda item and the nature of their interest.

4 Minute of Previous Meeting

- 4.1** Minutes of Meeting held on 2 September 2021 - For Approval 3 - 8

5 Public Reports

- 5.1** CIPFA – Financial Management Code, 2021/22 - Report by Interim Chief Finance Officer. 9 - 14
- 5.2** Best Value Questionnaire - Audit Scotland - Report by Interim Chief Finance Officer. 15 - 22
- 5.3** Risk Register – Report by Chief Officer Place. 23 - 40
- 5.4** Audit Scotland Reports of Interest - Report by Interim Chief Finance Officer. 41 - 66
- 5.5** MIJB Recommendations Internal Audit Follow-Up Review - In Progress Actions - Report by Chief Internal Auditor. 67 - 72
- 5.6** Progress Update on Delivery of Midlothian Integration Joint Board Internal Audit Annual Plan 2021/22 - Report by Chief Internal Auditor. 73 - 86
- 5.7** The Principles to Underpin the Working Relationship between Partners' Audit Committees – Report by Chief Internal Auditor. 87 - 94

6 Private Reports

No private reports to be discussed at this meeting.

7 Date of Next Meeting

The next meeting of the Midlothian Integration Joint Board Audit and Risk Committee will be held on Thursday 3 March 2022 at 2.00 pm.

Midlothian Integration Joint Board



Meeting	Date	Time	Venue
Audit and Risk Committee	Thursday 2 September 2021	2.00pm	Virtual Meeting held using MS Teams.

Present (voting members):

Cllr Jim Muirhead (Chair)	Carolyn Hirst	Councillor Derek Milligan
Jock Encombe	Pam Russell (Independent Member)	

Present (non-voting members):

Morag Barrow (Chief Officer)	David King (Interim Chief Finance Officer)	Jill Stacey (Chief Internal Auditor)

In attendance:

Grace Scanlin (EY, External Auditor)	Derek Oliver (Chief Officer - Place)	Mike Broadway (Clerk)

Apologies:

Stephen Reid (EY, External Auditor)		

Audit and Risk Committee

Thursday 2 September 2021

1. Welcome and introductions

The Chair, Councillor Jim Muirhead, welcomed everyone to this virtual meeting of the MIJB Audit and Risk Committee.

2. Order of Business

The Order of Business was as detailed below, with Item 5.4 moved to the beginning of the agenda and dealt with as the first item of business.

3. Declarations of interest

No declarations of interest were received.

4. Minutes of Meeting

4.1 The Minutes of Meeting of the Audit and Risk Committee held on 10 June 2021 was submitted and approved as a correct record.

4.2 Matters Arising – With regards item 5.4 in the minutes, Chief Internal Auditor, Jill Stacey raised the need for consideration to be given to arrangements for further self-assessment sessions, and suggested offering sessions prior to each Audit and Risk Committee meeting starting from the December meeting, which was agreed by the Committee.

(Action: All Members to Note)

5. Public Reports

Report Title/Summary	Decision	Action Owner	Date to be Completed/Comments
5.4 Risk Register – Report by Chief Officer - Place The purpose of this report was to provide the Audit & Risk Committee with an update on the MIJB Strategic Risk Profile and the actions being taken to identify and manage risk in order to ensure the	(a) Noted the current Strategic Risk Profile; (b) Noted the updates provided on the risk control measures and the progress being made to address all risks; and (c) Confirmed that, otherwise, the risks contained	Chief Officer - Place	Next update report on MIJB Strategic Risk Profile scheduled for December 2021

Audit and Risk Committee

Thursday 2 September 2021

Report Title/Summary	Decision	Action Owner	Date to be Completed/Comments
<p>successful delivery of the MIJB's key objectives, as detailed in the Strategic Plan. The report also provided the Committee with an overview of the MIJB's operating context taking account of current issues, future risks and opportunities.</p> <p>The Committee, having heard from Derek Oliver, Chief Officer: Place, who responded to Members' question and comments, discussed issues arising from the current strategic risk profile, with particular consideration being given to the most significant issues and risks highlighted in the report. It was acknowledged that whilst in order to assist in understanding the risks and/or opportunities facing the IJB strategically a basic knowledge of the operational risk facing the partners was beneficial, it was important that the Strategic Risk Profile focused on the IJB.</p>	<p>in the Strategic Risk Profile reflected the current risks/opportunities facing the MIJB.</p>		
<p>5.1 New CIPFA Financial Management Code 2021/22 & Best Value, Audit Scotland Questionnaire – Update by Interim Chief Finance Officer.</p> <p>The purpose of this update was to provide the Committee with details of the new CIPFA Financial Management Code 2021/22 and the Audit Scotland Best Value Questionnaire.</p> <p>The Committee, having heard from Interim Chief Finance Officer, David King who responded to Members' questions and comments, discussed the</p>	<p>(a) Noted the update; and</p> <p>(b) Noted that it was intended to bring a further report on the Audit Scotland Best Value Questionnaire back to the Audit and Risk Committee.</p>	<p>Interim Chief Finance Officer</p>	

Audit and Risk Committee

Thursday 2 September 2021

Report Title/Summary	Decision	Action Owner	Date to be Completed/Comments
new CIPFA code and in considering the Best Value Questionnaire debated whether it would be useful to invite Audit Scotland to a future meeting to speak about the Questionnaire and Best Value.			
<p>5.2 Annual Audit Report to Members and the Controller of Audit - year ended 31 March 2021 – Report by EY, External Auditors.</p> <p>The purpose of this report was to present the external Annual Audit report to the IJB and the controller of Audit for the year ending 31 March 2021.</p> <p>In accordance with the Local Government (Scotland) Act 1973, the Accounts Commission appointed EY as the external auditor of Midlothian Integration Joint Board (IJB) for the five year period 2016/17 to 2020/21. As a result of the impact of Covid-19 EY's appointment was extended by a further 12 months to include the financial year 2021/22. This Annual Audit Report was designed to summarise the key findings and conclusions from the audit work. It was addressed to both members of the IJB and the Controller of Audit, and presented to both IJB management and those charged with governance. After consideration by the IJB, this report would be provided to Audit Scotland and published on their website.</p> <p>Grace Scanlin, EY, External Auditors, provided the Committee with an outline of the report highlighting</p>	Noted the External Auditors report on the MIJB's Annual Accounts		

Audit and Risk Committee

Thursday 2 September 2021

Report Title/Summary	Decision	Action Owner	Date to be Completed/Comments
<p>the key messages detailed within the Executive summary which included Financial Management, Financial Sustainability, Governance and Transparency and Value for money. An Action Plan summarises specific recommendations included within the Annual Audit Report was set out in Appendix D.</p> <p>The Committee, having heard from Grace, who thereafter responded to Members' questions and comments, discussed the Annual Audit Report 2020/21.</p> <p>With regards the amber rating for Value for Money the Committee expressed its disappointment that the decision to exercise powers granted by the Coronavirus (Scotland) Act 2020 to delay publication of the Annual Performance Report for 2020/21, appeared to have adversely impacted on this particular rating.</p>			
<p>5.3 Audited Annual Accounts 2020/21 – Report by Chief Finance Officer.</p> <p>The purpose of this report was to present for the Committee's consideration and approval the Annual Accounts for financial year 2020/21, which had been reviewed by the IJB's Independent Auditors.</p> <p>The report explained that as a statutory body, the IJB was required to produce a set of annual accounts at the end of its financial year (31 March). These accounts were then reviewed by the IJB's external</p>	<p>Agreed, having noted the earlier report of the independent auditors, to recommend to the MIJB approval of the 2020/21 Audited Annual Accounts.</p>	<p>Interim Chief Finance Officer</p>	

Audit and Risk Committee

Thursday 2 September 2021

Report Title/Summary	Decision	Action Owner	Date to be Completed/Comments
<p>auditors who reported their opinion of the IJB's Annual Accounts to the IJB's Audit and Risk Committee. This report having been agreed by the Committee and presuming that there were no outstanding issues, the Committee could then recommend the annual accounts to the IJB. The accounts would then be signed by the Chair of the IJB, the Chief Officer of the IJB and the Chief Finance Officer of the IJB</p> <p>David King, Interim Chief Finance Officer presented the Annual Accounts highlighting the high level points contained within the Accounts and thereafter responded to Members questions and comments.</p>			

6. Private Reports

No private business to be discussed at this meeting.

7. Any other business

No additional business had been notified to the Chair in advance.

8. Date of next meeting

The next meeting of the Midlothian Integration Joint Board Audit and Risk Committee would be held on Thursday 2 December 2021 at 2 pm.

(Action: All Members to Note)

The meeting terminated at 3.06 pm.

Midlothian Integration Joint Board Audit and Risk Committee



2 December 2021 at 2pm

CIPFA – Financial Management Code, 2021/22.

Item number:	5.1
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Executive summary

The IJB is governed by Local Authority regulations, CIPFA (the Chartered Institute of Public Finance and Accountancy) have provided a set of guidance to support the appropriate Financial Management (FM) processes in a local authority environment. This guidance has been widely adopted by both Councils in Scotland and by other IJBs. Although the IJB is not an operational and delivery unit as such, the broad principles (which are laid out below) are very useful and this committee is asked to consider -

Recommendations.

- *That the IJB adopts the principles of the CIPFA guidance in as much as is appropriate to the operations of the IJB*

CIPFA – Financial Guidance 21/22

1 Purpose

- 1.1 The purpose of this report is to inform the IJB Audit and Risk Committee of the CIPFA FM guidance (21/22) and to ask the committee to recommend the adoption of the guidance, in so far as it applies to the operation of the IJB.

2 Recommendations

- 2.1 Members of the Audit and Risk Committee are therefore asked to:
- a) Recommend the adoption of the CIPFA guidance to the IJB in so far as it applies to the operations of the IJB

3 Background and main report

3.1 Background

The Financial Management Code (FM Code) produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) is designed to support good practice in financial management and to assist local authorities in demonstrating their financial sustainability. For the first time the FM Code sets out the standards of financial management for local authorities. The IJB is governed by the Local Authority regulations

The FM Code applies a principles-based approach which is linked to other financial statutory and good practice guidance. It contains the CIPFA Statement of Principles of Good Financial Management – these are laid out below. These principles are the benchmarks against which all financial management should be judged.

3.2 Financial Management Code

The FM Code is based on a series of principles supported by specific standards which are considered necessary to provide the strong foundation to:

- financially manage the short, medium and long-term finances of a local authority
- manage financial resilience to meet unforeseen demands on services
- manage unexpected shocks in their financial circumstances.

Each local authority (in this case the IJB) must demonstrate that the requirements of the code are being satisfied. Demonstrating this compliance with the FM Code is a collective responsibility of IJB members, the Chief Finance Officer (CFO) and the Chief Officer. In doing this the statutory role of the Section 95 Officer will not just be recognised but also supported to achieve the combination of leadership roles essential for good financial management. However, to ensure that self-regulation is successful, compliance with the FM Code cannot rest with the CFO acting alone.

3.3 Principles

The FM Code applies a principle-based approach. It does not prescribe the financial management processes that local authorities should adopt. Instead, this code requires that a local authority demonstrates that its processes satisfy the principles of good financial management for an authority of its size, responsibilities and circumstances. Good financial management is proportionate to the risks to the authority's financial sustainability posed by the twin pressures of scarce resources and the rising demands on services. The FM Code identifies these risks to financial sustainability and introduces an overarching framework of assurance which builds on existing best practice but for the first time sets explicit standards of financial management.

1. Organisational **leadership** – demonstrating a clear strategic direction based on a vision in which financial management is embedded into organisational culture.
2. **Accountability** – based on medium-term financial planning that drives the annual budget process supported by effective risk management, quality supporting data and whole life costs.
3. Financial management is undertaken with **transparency** at its core using consistent, meaningful and understandable data, reported frequently with evidence of periodic officer action and elected member decision making.
4. Adherence to professional **standards** is promoted by the leadership team and is evidenced.
5. Sources of **assurance** are recognised as an effective tool mainstreamed into financial management, including political scrutiny and the results of external audit, internal audit and inspection.
6. The long-term **sustainability** of local services is at the heart of all financial management processes and is evidenced by prudent use of public resources.

3.4 Financial Management Standards

The FM code is split into seven sections, and seventeen standards. Sections 1 and 2 address important contextual factors which need to be addressed if sound financial management is to be possible. The first deals with the responsibilities of the CFO and leadership team, the second with the authority's governance and financial management style.

The remaining sections 3 to 7 address the requirements of the financial management cycle, with section 3 stating the need for a long-term approach to the evaluation of financial sustainability. Section 4 looks at the authority's annual budget setting process, followed by stakeholder engagement and business cases (section 5) and performance monitoring arrangements (section 6), and the cycle is completed by section 7, which shows how high quality financial reporting supports

the financial management cycle by ensuring that it rests on sound financial information.

Section 1: The responsibilities of the Chief Finance Officer and Leadership Team

- Standard A: The leadership team is able to demonstrate that the services provided by the authority provide value for money
- Standard B: The authority complies with the CIPFA 'Statement on the Role of the Chief Officer in Local Government'

Section 2: Governance and financial management style

- Standard C: The leadership team demonstrates in its actions and behaviours responsibility for governance and internal control
- Standard D: The authority applies the CIPFA/SOLACE 'Delivering Good Governance in Local Government: Framework (2016)'
- Standard E: The financial management style of the authority supports financial sustainability

Section 3: Long to medium-term financial management

- Standard F: The authority has carried out a credible and transparent financial resilience assessment
- Standard G: The authority understands its prospects for financial sustainability in the longer term and has reported this clearly to members
- Standard H: The authority complies with the CIPFA 'Prudential Code for Capital Finance in Local Authorities'
- Standard I: The authority has a rolling multi-year medium-term financial plan consistent with sustainable service plans

Section 4: The annual budget

- Standard J: The authority complies with its statutory obligations in respect of the budget setting process
- Standard K: The budget report includes a statement by the chief finance officer in the robustness of the estimates and a statement on the adequacy of the proposed financial reserves

Section 5: Stakeholder engagement and business plans

- Standard L: The authority has engaged where appropriate with key stakeholders in developing its long-term financial strategy, medium-term financial plan and annual budget
- Standard M: The authority uses an appropriate documented option appraisal methodology to demonstrate the value for money of its decisions

Section 6: Monitoring financial performance

- Standard N: The leadership team takes action using reports enabling it to identify and correct emerging risks to its budget strategy and financial sustainability
- Standard O: The leadership team monitors the elements of its balance sheet that pose a significant risk to its financial sustainability

Section 7: External financial reporting

- Standard P: The chief finance officer has personal and statutory responsibility for ensuring that the statement of accounts produced by the local authority complies with the reporting requirements of the 'Code of Practice on Local Authority Accounting in the United Kingdom'
- Standard Q: The presentation of the final outturn figures and variations from budget allows the leadership team to make strategic financial decisions

3.5 Implementation

Local authorities are required to apply the requirements of the FM Code with effect from 1 April 2020. This means that the 2020/21 budget process provides an opportunity for assessment of elements of the FM Code before April 2020 and to provide a platform for good financial management to be demonstrable throughout 2020/21. Consequently CIPFA considers that the implementation date of April 2020 should indicate the commencement of a shadow year and that by 31 March 2021, local authorities should be able to demonstrate that they are working towards full implementation of the code. The first full year of compliance with the FM Code will therefore be 2021/22.

4. Directions

- 4.1 There are no Directions implications arising from this report.

5. Equalities Implications

- 5.1 There are no direct equalities implications arising from this report.

6. Resource Implications

- 6.1 There are no further resource implications arising from this report

7. Risk

- 7.1 Financial challenges are already recognised on the IJB's risk register

8. Involving People

- 8.1 The IJB meets in public and the committees' papers and minutes are presented to the IJB

9. Background Papers

- 9.1 None

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DATE	November 2021

Midlothian Integration Joint Board Audit and Risk Committee



2nd December 2021 – 2pm

Best Value Questionnaire - Audit Scotland

Item number: 5.2

Executive summary

At its April 2019 meeting the committee received a paper on a best value questionnaire for IJBs which had been prepared by Audit Scotland. This paper is attached for reference. This paper recommended that time be put aside at a future meeting of the committee to discuss this questionnaire. This work has not been done and therefore it is suggested that this recommendation stands and that time is made available at a future meeting of the committee to discuss this questionnaire.

Therefore

Committee members are asked to:

- 1. Consider the publication of the report from Audit Scotland*
- 2. Agree to a future extended Audit & Risk Committee to review the key messages in the report within the context of Midlothian IJB*

Best Value Questionnaire – Audit Scotland

1 Purpose

- 1.1 At its meeting in September 2021, the IJB received a verbal update on Audit's Scotland's Best Value questionnaire. The committee asked for a further written report for its next meeting, however it has been noted that a paper on this matter went to the committee in April 2019. This report simply re-states that of April 2019 which is attached.

2 Recommendations

- 2.1 As a result of this report Members are being asked to:-
- Consider the publication of the report from Audit Scotland
 - Agree to a future extended Audit & Risk Committee to review the key messages in the report within the context of Midlothian IJB

3 Background and main report

See attached report.

4 Policy Implications

- 4.1 There are no policy implications from this report.

5 Directions

- 5.1 There are no implications on directions from this report.

6 Equalities Implications

- 6.1 There are no equalities implications from this report

7 Resource Implications

- 7.1 There are no resource implications from this report.

8 Risk

8.1 The risks raised by this report are already included within the IJB risk register.

9 Involving people

9.1 The IJB's annual accounts will be published on the IJB website.

10 Background Papers

10.1 None.

AUTHOR'S NAME	David King
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DATE	November 2021

Appendices:

Report of April 2019 – Audit Scotland Report – Auditing Best Value – Integration Joint Boards

Midlothian IJB Audit and Risk Committee



Thursday 7 March 2019 – 2pm

Audit Scotland Report – Auditing Best Value – Integration Joint Boards

Executive summary

Item number: 5.2

This report brings to the attention of the Committee the Audit Scotland Report on Auditing Best Value for IJBs.

Committee members are asked to:

- 1. Consider the publication of the report from Audit Scotland*
- 2. Agree to a future extended Audit & Risk Committee to review the key messages in the report within the context of Midlothian IJB*

Audit Scotland Report – Auditing Best Value – Integration Joint Boards

1. Purpose

This report lays out guidance to assist auditors with assessing best value within IJBs and therefore worth this committee being sighted on such guidance.

2. Recommendations

Committee members are asked to

- 1 Consider the publication of the report from Audit Scotland
- 2 Agree to a future extended Audit & Risk Committee to review the key points in the report within the context of Midlothian IJB

3. Background and main report

- 3.1 This Audit Scotland guidance note was published in March 2018 and aims to assist auditors assessing best value within IJBs. The IJB should secure best value similar to other public sector bodies including health and central government. This publication can be viewed at

<http://www.dg-change.org.uk/wp-content/uploads/2018/09/Agenda-Item-10-Appendix-1-Audit-Scotland-Report-Guidance-on-Best-Value.pdf>

Key Messages:

- 3.2 The guidance note lays out the expectations that IJBs demonstrate achievement of best value within documents such as the strategic plan and the performance reports. It further notes that Auditors should assess best value reviews of parent bodies and whether this supports the delivery of best value from the IJB. Finally an appendix of Audit prompts are set out as follows.

1. Who do you consider to be accountable for securing Best Value in the IJB?
2. How do you receive assurance that the services supporting the delivery of the strategic plan are securing Best Value?
3. Do you consider there to be sufficient buy-in to the IJB's longer term vision from partner officers and members?
4. How is value for money demonstrated in the decisions made by the IJB?
5. Do you consider there to be a culture of continuous improvement?
6. Have there been any service reviews undertaken since establishment – have improvements been identified? Is there any evidence of improvements in services and/or reductions in pressures as a result of joint working?

7. Have identified improvement actions been prioritised in terms of those likely to have the greatest impact?
 8. What steps are taken to ensure that quality of care and service provided is not compromised as a result of costs saving measures?
 9. Is performance information reported to the board of sufficient detail to enable value for money to be assessed?
 10. How does the IJB ensure that management of resources (finances, workforce etc.) is effective and sustainable?
- 3.3 The key questions above provide a helpful prompt and framework for the Audit & Risk Committee to reflect on how effective Midlothian IJB is delivering against best value approaches. In order to explore this further, it is proposed to extend a future meeting of the Audit & Risk Committee to allow for more detailed consideration of the above questions within the context of the IJB.

4. Policy Implications

- 4.1 The framework focuses on supporting the implementation of the Public Bodies (Joint Working)(Scotland) Act 2014.

5. Equalities Implications

- 5.1 There are no equalities implications arising from this report

6. Resource Implications

- 6.1 There are no resource implications arising from this report.

7 Risks

- 7.1 There are no risks associated.

8 Involving People

- 8.1 There are no direct implications for involving people as a result of this report.

9 Background Papers

- 9.1 None

AUTHOR'S NAME	Claire Flanagan
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DATE	February 2019

Midlothian Integration Joint Board Audit and Risk Committee



2 December 2021, 2pm

Risk Register

Item number:	5.3
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Executive summary

The Integrated Joint Board (IJB) Audit and Risk Committee maintains a strategic risk profile which is regularly scrutinised. However, it is important that Midlothian IJB is kept informed of its key risks and the actions undertaken to manage these risks. This report contains the strategic risk profile covering Quarter 2 2021/22, 1 July 2021 – 30 September 2021.

Committee members are asked to:

1. Consider the strategic risk profile and current response to the issues, risk and opportunities.

Risk Register

1 Purpose

- 1.1 This includes the Quarter 2 2021/22, 1 July 2021 – 30 September 2021 and highlights current issues, future risks and opportunities of note to the IJB.

2 Recommendations

- 2.1 As a result of this report what are Members being asked to:-
- Consider the strategic risk profile especially those issues and risks highlighted in the covering report.

3 Background and main report

- 3.1 The IJB's Audit and Risk Committee regularly scrutinises the strategic risk profile and reports back to the IJB quarterly.
- 3.2 The Quarter 2 2021/22, 1 July 2021 – 30 September 2021 presents the issues, future risks and opportunities for the IJB.
- 3.3 The Quarter 1 2021/22 related actions are included within the strategic risk profile to illustrate the steps taken over the period into Quarter 2, 2021/22.
- 3.4 The most significant issues and risks on the MIJB strategic risk profile during Quarter 2 are as follows:-

Issues

Use of Acute Hospital beds

Services to support people who have a long term condition to stay well at home continued to operate in order to support as many people as possible to avoid hospital visits. Additional reviews and redesign of Intermediate Care and Care at Home Services. The introduction of the Single Point of Access in December has had a positive impact on people delayed in hospital unnecessarily and this work continues.

Representatives of Midlothian Health and Social Care Partnership continue to participate in the RIE Hospital Management Team and the unscheduled care board, along with more specific forums such as the Redesign of the Front Door.

The Winter Plan is in place and has been presented at IJB Board. Substantial investment has been made in winter specific test of change projects to assist with the reduction of presentation and admission to acute. These will be reviewed and assessed for impact as winter progresses.

Care homes

All Midlothian care homes have been migrated on to the new regional NSS testing portal in line with guidance from Scottish Government. This continues weekly PCR tests along side twice weekly lateral flow testing. Care Homes continue to be monitored through Mid HSCP and NHSL Care Home Assurance Groups. Clinical and care support continues to be provided by Care Home Support Team to all Midlothian Care Homes.

COVID-19

Business continuity plans are in place to mitigate risks for local lockdowns/outbreaks. Resilience and Business Continuity plans are in place for both business as usual management and winter specific planning.

Further financial support has now been provided by the Scottish Government (for Covid) so the IJB is currently forecasting a break-even position in 21/21 albeit on the back of significant Covid Funding. The financial risk is now in 22/23 and will be considered as part of the 22/23 financial planning process (which is already underway).

Additional resources have been allocated to further reinforce the vaccination programme. Due to Lothian wide workforce limitations, this continues to be a challenge and is being managed nationally alongside Scottish Government. Midlothian HSCP is expanding the vaccination programme in line with Scottish Government guidance.

Risk

Balancing the budget in future years

The IJB has set a budget for 2021/22 and issued directions to its Partners. The 21/22 out-turn forecast is a break-even position for the IJB and this will be reported at the December IJB meeting. Work continues to develop the IJB's longer term financial plan with an IJB workshop Scheduled for January 2022.

Emerging Risk

Scottish Government consultation was published on 9th August 2021 on proposals to improve the way social care is delivered, entitled: National Care Service for Scotland: Consultation. Potential risks are yet to be assessed.

4 Policy Implications

- 4.1 There are no new policy issues raised in this paper.

5 Directions

5.1 This report does not require a new direction.

6 Equalities Implications

6.1 There are no direct equalities implications arising from this report.

7 Resource Implications

7.1 There are no direct resource implications associated with this report.

8 Risk

8.1 The risks relevant to the business of the IJB are set out within the attached strategic risk profile.

9 Involving people

9.1 The IJB meetings are held in public and IJB papers along with those of the IJB Audit and Risk committee are available on the internet. This work is supported by the IJB's Chief Internal Auditor and the partnership's risk management.

10 Background Papers

10.1 None.

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DATE	25 November 2021

Appendices:

1. Strategic Risk Profile Quarter 2 2021/22

IJB Strategic Risk Profile

Quarter 2 2021/2022





Issues


IJB.RR.18 Use of Acute Hospital Beds

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.18	<p>Risk cause Midlothian has too high a usage of hospital beds for people who are fit to be discharged or who did not need to be admitted in the first place.</p> <p>Risk event Acute hospitals are unable to function effectively and efficiently because of the number of people occupying beds who do not require hospital care.</p> <p>Risk effect The difficulty of shifting resources to community based services will continue, and people who need hospital care will experience delays. The acute hospital system has to commission services from private providers to meet national targets.</p>	Chief Officer	<p>On-going monitoring of quality</p> <p>IJB set Targets on use of Acute Beds.</p> <p>Directions set.</p> <p>Patient pathway being improved including the establishment of a flow 'hub'</p>	4	5	



Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.18.1	Project to examine the use of acute hospital beds	Q1 21/22: Services to support people who have a long term condition to stay well at home continued to operate in order to support as many people as possible to avoid hospital visits. Additional reviews and redesign of Intermediate Care and Care at Home Services. The introduction of the Single Point of Access in December has had a positive impact on people delayed in hospital unnecessarily.	Chief Officer	30-Dec-2021	

		Representatives of Midlothian Health and Social Care Partnership continue to participate in the RIE Hospital Management Team and the unscheduled care board, along with more specific forums such as the Redesign of the Front Door and Winter Planning. Q2 21/22: This work is ongoing, work progresses with the review of Intermediate Care and Care at Home provision.			
IJB.RA.18.2	Increased investment in services to reduce hospital admission and stay.	Q1 21/22: We are currently preparing our winter plans for 21/22 with a strong focus on investing in community services to reduce hospital admissions and delayed discharges. Q2 21/22: The Winter Plan is in place and has been presented at IJB Board. Substantial investment has been made in winter specific test of change projects to assist with the reduction of presentation and admission to acute. These will be reviewed and assessed for impact as winter progresses.	NHS Lothian	30-Dec-2021	
IJB.RA.18.3	Scheduling of unscheduled care	Q1 21/22: Representatives of Midlothian Health and Social Care Partnership continue to participate in the RIE Hospital Management Team and the unscheduled care board, along with more specific forums such as the Redesign of the Front Door and Winter Planning. Work continues to develop the Home First model in Midlothian. Q2 21/22: This work is has continued this quarter.	Head of Older People and Social Care	30-Dec-2021	


IJB.RR.10 Workforce Capacity Including Recruitment & Retention of Health and Social Care Staff


Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.10	Risk cause Potential future ability to recruit sufficient staff. Risk event Insufficient numbers of qualified people to deliver services based on current models. COVID-19 pandemic – increasing demand for a service and risks around staff absence. Risk effect Negative impact on service delivery where services require GPs and care at home staff.	Head of Adult and Social Care; Joint Director Midlothian Health and Social Care Partnership	National program of training for GPs and Health Visitors. Living Wage commitment to address low paid positions. Service Specific Workforce Plan being developed which will include the development of new roles and a changing skill mix. SVQ Assessment Centre Established. Workforce Planning Care at Home Strategy	3	4	


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Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.10.4	Increase recruitment to care at home	Q1 21/22: Efforts continue to increase recruitment within care at home services. Close working with external providers, Midlothian Council and NHS Lothian to monitor workforce capacity. Q2 21/22: Funding for an additional 20 WTE posts was approved by the IJB Board to support Care at Home services with additional resource support from NHS Lothian to further reinforce our services. We continue to monitor workforce capacity during winter.	Head of Older People and Social Care	30-Dec-2021	
IJB.RA.10.6	Care at Home	Q1 21/22: Recommissioning work in progress. Q2 21/22: The commissioning of Care at Home contracts is now complete,	Head of Older People and Primary Care	30-Sept-2021	


IJB.RR.11 Care homes


Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.11	Risk cause Increased demand and changed requirements around care home delivery. Risk event COVID-19 pandemic – increasing demand for a service and risks around staff absence. Risk effect Capacity within care homes putting delivery of directions and strategic plan at risk. Puts at risk quality of care.	Head of Adult and Social Care; Joint Director Midlothian Health and Social Care Partnership	Care Inspectorate inspections of Care homes Daily report from Care Homes to Health and Social Care partnership to form daily SITREP. Weekly supported visit by care home support team. Weekly return to Scottish Government. Internal audit of Care Homes Care home strategic overview group, NHS Lothian. Care Home Assurance Group, Midlothian.	4	5	





Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.11.1	Three weekly care home staff testing for COVID.	Q1 21/22: All Midlothian care homes have been migrated on the new regional NSS testing portal in line with guidance from Scottish Government. This continues weekly	Head of Primary Care and Older People	30-Dec-2021	

		PCR tests along side twice weekly lateral flow testing. Care Homes continue to be monitored through Mid HSCP and NHSL Care Home Assurance Groups. Q2 21/22: All care homes continue to routinely PCR test and twice weekly LFT test.			
IJB.RA.11.2	Enhanced Care Home support team	Q1 21/22: Clinical and care support continues for care home staff to support infection control and support wellbeing of residents. Q2 21/22: Clinical and care support continues to be provided by Care Home Support Team to all Midlothian Care Homes.	Head of Primary Care and Older People	30-Mar -2021	


IJB.RR.15 COVID

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.15	<p>Risk cause Increased demand and changed requirements taking account of COVID 19.</p> <p>Risk event Resurgence of COVID-19 pandemic within Community – increasing demand for a service and risks around staff absence.</p> <p>Risk effect Capacity within all services putting delivery of directions and strategic plan at risk. Puts at risk quality of care.</p> <p>Capacity to deliver vaccination programme in parallel with routine services.</p> <p>Service ability to respond to a 2nd wave of COVID.</p> <p>Reputational risk.</p>	Head of Adult and Social Care; Joint Director Midlothian Health and Social Care Partnership	<p>Increased support for Care Homes.</p> <p>Business Continuity Plans to respond to surge in demand.</p> <p>COVID response team to support planning activities</p> <p>NHS wide winter planning, MLC winter planning and HSCP planning.</p> <p>Comprehensive winter flu vaccination programme.</p>	4	5	


Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.15.1	Management plans in place to mobilise local lockdown	Q1 21/22: Business continuity plans are in place to mitigate risks for local lockdowns/outbreaks. Due to the high impact on workforce in the last quarter, plans are in progress to monitor and mitigate for a reduced workforce to ensure key services can continue to be delivered, looking forward to the pressures that winter will also bring.	Chief Officer	30-Dec-2021	

		Q2 21/22: Resilience and Business Continuity plans are in place for both business as usual management and winter specific planning.			
IJB.RA.15.2	Winter planning	Q1 21/22: Winter planning for 2021/22 in underway Q2 21/22: Winter plans are now complete and in progress.	Chief Officer	30-Mar-2021	
IJB.RA.15.3	Continued modernisation and delivery of key services	Q1 21/22: On going work, mobilisation plan. Q2 21/22: On going work, mobilisation plan.	Chief Officer	30-Sep-2021	
IJB.RA.15.4	Impact on, in year financial position	Q1 21/22: The IJB has carried forward reserves to support additional Covid driven costs (c.£5.5m). Its is also expected that further support if required will be provided by the Scottish Government. This will be monitored regularly and report to the IJB at its October meeting Q2 21/22: Further financial support has now been provided by the SG (for Covid) so the IJB is currently forecasting a break-even position in 21/21 albeit on the back of significant Covid Funding. The financial risk is now in 22/23 and will be considered as part of the 22/23 financial planning process (which is already underway).	Chief Finance Officer	31-Mar-2022	
IJB.RA.15.5	Increasing capacity in the workforce to deliver vaccination programmes for winter flu and COVID-19.	Q1 21/22: The vaccination programme has been successfully delivered during the last quarter, we are now in the process of planning for a vaccination hub to include both COVID routine, booster and flu as part our ongoing vaccination programme. Q2 21/22: Additional resources have been allocated to further reinforce the vaccination programme. Due to Lothian wide workforce limitations, this continues to be a challenge and is being managed nationally alongside Scottish Government. Midlothian HSCP is expanding the vaccination programme in line with Scottish Government guidance.	Chief Officer	30-Dec-2021	


Risks

IJB.RR.01 Balancing budget in future years						
Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.01	Risk cause Inadequate resources to meet demand in the manner in which services are currently delivered. Risk event Inability to meet demand within existing resources.	Chief Finance Officer	Chief Finance Officer responsible for the governance, appropriate management of finance and financial administration of the IJB. Early Warning Indicators from NHS Lothian and Midlothian Council. Strong budget control systems in place in NHS Lothian and Midlothian Council.	4	5	

	Risk effect Overspends due to excessive demand for services, quality failures, and cuts in other services. The Community Health Partnership will have made financial commitments when in operation some of which will extend in to the period covered by the IJB and will require to be honoured.		Financial Strategy and medium term financial plan developed New Governance arrangements in place which includes a finance and performance group.			
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Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.01.2	Financial Plan	Q1 21/22: The IJB has set a budget for 2021/22 and issued directions to its Partners. The in year position will be monitored and reported at the October IJB and further development work is underway to revise and renew the IJB's five year financial Plan. Q2 21/22: The 21/22 out-turn forecast is a break-even position for the IJB and this will be reported at the December IJB meeting. Work continues to develop the IJB's longer term financial plan with an IJB workshop Scheduled for January 2022.	Chief Finance Officer	30-June-2021	

IJB.RR.03 Demographic Changes


Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.03	Risk cause Increasing demands on services as a result of ageing population, and increasing numbers and complexity of need of children moving into Adult Services. Risk event Inability to meet demand within existing resources. Risk effect Demands made on Social Care resource budget exceed available budget. Capacity to maintain and develop preventative services is put at risk.	Joint Director Midlothian Health and Social Care Partnership	Routine update of joint needs assessment so that the allocation of resources can be reviewed and amended. Continual process of service redesign to ensure people access services quickly, and their recovery is supported effectively. Business Transformation Board – Council Transformation Board Demographic profiling to ensure forward planning reflects the demographic profile of the IJB. Captured in financial Strategy Dialogue with partners regarding allocation/demographic issues impacting on Midlothian.	5	4	

IJB.RR.04 Governance



Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.04	<p>Risk cause Complexity of governance arrangements for the three bodies - NHS Lothian , Midlothian Council and the IJB - having to work together</p> <p>Risk event Issues arise which lead to uncertainty about decision making authority.</p> <p>COVID-19 pandemic</p> <p>Risk effect The IJB's governance systems are unable to operate effectively.</p>	Chief Officer	<p>Performance Reports</p> <p>Use of Audit to Monitor effectiveness of Internal controls</p> <p>Code of Corporate Governance</p> <p>Integration Scheme</p> <p>Regular formal and informal meetings with partners.</p> <p>New Integrate Care Forum</p>	2	4	

Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.04.02	Ministerial Steering Group (MSG) Progress of Integration self-assessment	<p>Q1 20/21: Work progressing on IJB self assessment underway to look at broad IJB self-assessment. This links to work to improve performance monitoring within the Health and Social Care Partnership and incorporates MSG indicators.</p> <p>Q2 21/22: This work continues</p>	Chief Officer	30-Dec-2021	
IJB.RA.04.03	Review of Scheme of Integration	<p>Q1 20/21: both partners review of the scheme is on hold due to the COVID-19 pandemic. Scottish Government guidance was issued to this effect. NHS Lothian and Midlothian Council are proposing to undertake this review in spring 2021.</p> <p>Q2 21/22: This work continues</p>	Joint Director Midlothian Health and Social Care Partnership	30-June-2021	

IJB.RR.07 Managing Change


Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.07	<p>Risk cause Information on changes to service released before service user or employees consultation strategy developed.</p>	Joint Director Midlothian Health and Social Care Partnership	<p>Strategic plan.</p> <p>Directions made and monitored.</p>	3	4	




	<p>Risk event</p> <p>There is the potential for information to be released on draft schemes or proposals for changes to service delivery.</p> <p>Disruption due to the pandemic. Significant change to service delivery.</p> <p>Risk effect This could have a negative impact on Service Users and Employees by creating unnecessary concern regarding potential changes which have not been fully considered or consulted on.</p>		<p>Performance reporting against delivery of strategic plan and other key indicators.</p> <p>There is an Organisational Development Officer in post, delivering an OD programme alongside a number of Lothian-wide initiatives. Workforce Planning</p> <p>Strategic Planning Group minutes routinely available to IJB.</p> <p>NHSL Strategic Framework on Pandemic response</p>			
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Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.07.1	Engagement Strategy	<p>Q1 21/22: Significant consultation underway as the IJB Strategic Plan 2022-25 is prepared. Support to Planning Officers and others around consultation and engagement continues. Consultation reports are being published in relevant area of the new HSCP website eg Unpaid carers.</p> <p>External communication continues using social media outlets and website. This will continue to a rolling programme. HSCP Director meeting with Comms team to discuss this programme.</p> <p>Q2 21/22:</p>	Joint Director Midlothian Health and Social Care Partnership	30- Jun-2021	
IJB.RA.07.3	Forward strategic planning	<p>Q1 21/22: Work progressing well. Consultation underway across the majority of the Partnership themes. Workshops (8) arranged for October of IJB and Strategic Planning group members to allow them to access the information required to make decisions on the proposed plan. Linking with NHS Lothian on its Strategic Plan.</p> <p>Q2 21/22: IJB Workshops have taken place. The Strategic Planning Group has agreed on the ongoing plan through to Mar 2022.</p>	Integration Manager	31-Mar-2022	


IJB.RR.08 Management Information

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
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IJB.RR.08	<p>Risk cause The two main software systems used within the Council (Framework-i) and NHS Lothian (Trak) to support the delivery of adult and social care do not integrate at present.</p> <p>Risk event These systems are used to drive performance information.</p> <p>Risk effect The lack of integration of the information between the systems reduces the potential for holistic reporting.</p>	Head of Adult and Social Care; Joint Director Midlothian Health and Social Care Partnership	<p>The Interagency Information Exchange allows direct and up to date access to other professional's information.</p> <p>Data sharing agreements</p>	5	3	
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Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.08.1	Interagency Information Exchange	<p>Q1 21/22: Work continues on the Tableau dashboard which combines information from Trak and Mosaic to allow real time service reporting. Further developments outlined in Partnership Digital Programme and direction from IJB to Midlothian Council and NHS Lothian.</p> <p>Q2 21/22: This programme of work remains on the Digital Board.</p>	Business Applications Manager	30-Dec-2021	
IJB.RA.08.2	Performance Information	<p>Q1 21/22: Work to improve performance reporting continues. A performance and improvement based approach to service management will be a key area of improvement over the next 12 months.</p> <p>Q2 21/22: A new Performance Manager post was approved by IJB board and the post has been recruited. A performance plan will be presented to IJB in Jan 2022.</p>	Joint Director Midlothian Health and Social Care Partnership	30-Dec-2022	
IJB.RA.08.3	IT software development	<p>Q1 21/22: New software and IT infrastructure employed to assist IJB in maintaining service delivery due to the pandemic has been very successful. Over the next 12 months a prioritisation of software systems and integration will be out focus to build on the existing infrastructure to allow for a more agile workforce.</p> <p>Q2 21/22: This review continues.</p>	Joint Director Midlothian Health and Social Care Partnership	30-Dec-2022	


IJB.RR.09 Leadership Capacity - IJB

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.09	Risk cause	Chief Officer	National and local Induction programs in place.	3	2	


<p>Changing membership of IJB creates challenges to ensure all members have a clear understanding of the Integration of Health and Social Care.</p> <p>Risk event New members may have a knowledge gap around the work of the IJB, the planned outcomes and measures to drive forward improvement.</p> <p>Risk effect Ability of new members to make a positive contribution to the IJB.</p>	<p>Membership changes incrementally.</p> <p>User, Carer and Third Sector members receive pre-meeting support.</p> <p>Induction/development programme in place.</p> <p>Leadership Development training in place.</p> <p>The IJB has changed members, chair and CO in the last year yet continues to function well</p>				
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IJB.RR.11 Working With Other Organisations (Partnership)

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.11	<p>Risk cause The establishment of the Integrated Joint Board (IJB) may reduce the efforts required to work with other Community Planning partners.</p> <p>Risk event THE HSCP focusses too narrowly on its immediate responsibilities to deliver direct services in health and care, and neglects the task of building long term sustainability.</p> <p>Risk effect The HSCP does not achieve its long term objectives.</p>	Chief Officer	<p>The IJB Chair and Chief Officer are members of the Community Planning Board.</p> <p>Health and Social Care are active in Area Targeting work.</p> <p>Reducing inequality is the key objective of the Community Planning Partnership.</p> <p>Other agencies - e.g. Housing; Libraries; Fire and Rescue; Ambulance - are actively involved in joint planning groups.</p> <p>Regular Summits being held with the voluntary sector 3-4 times per year</p> <p>Ongoing engagement with the Community Planning Partnership</p> <p>Component of the Single Midlothian Plan</p>	3	4	

Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.11.2	Strengthening engagement with the independent sector	<p>Q4 20/21: Partnership working with the Independent Sector (care homes and care at home) continues. This quarter there has been a strong focus on the recommissioning of care providers for both Care at Home and Care Homes.</p> <p>Q2 21/22: Commissioning of care providers has been completed. Partnership working continues.</p>	Joint Director Midlothian Health and Social Care Partnership	30-Dec-2021	

IJB.RR.14 Business Continuity


Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.RR.14	<p>Risk cause Lack of clarity about Business Continuity arrangements.</p> <p>Risk event The Health & Social Care Partnership is unable to implement proposals in the absence of an effective governing body.</p> <p>Risk effect The IJB fails to make good progress with the implementation of its Strategic Plan.</p>	Chief Officer	<p>Integration Scheme - standing orders and a code of governance in place.</p> <p>Substitute IJB members in place by NHS Lothian, Midlothian Council, Users, Carers and Third Sector.</p> <p>The Council and NHS have their own Business Continuity Plans and arrangements in place to monitor third party suppliers. (Check local code of governance)</p>	3	4	

Related Action Code	Related Action	Related action latest note	Managed By	Due Date	Status
IJB.RA.14.1	UK Exit from European Union	Q1 21/22: Impacts of UK exit from European Union remain low but monitored routinely.	Chief Officer	30-Dec-2021	

		Q2 21/22: Impacts of UK exit from European Union remain low but monitored routinely. However, we are aware of supply chain and workforce resource which is being monitored by the partners.			
IJB.RA.14.2	COVID-19 pandemic planning and resilience	Q1 21/22: Performance monitoring continues through 6 weekly governance meetings. Current pressures this quarter are within the workforce capacity, this is being managed by local mitigation of agency/bank staff and prioritisation of service delivery. Q2 21/22: The strategic management of COVID-19 continues.	Chief Officer	30-Dec-2021	

Opportunities




IJB.OP.01 Strategic Plan

Risk Code	Risk Identification	Managed by	Risk Control Measures	Likelihood	Impact	Risk Evaluation
IJB.OP.01	The creation of a Strategic Plan provides the opportunity to describe the future shape of care services.	Joint Director Midlothian Health and Social Care Partnership	<p>The Strategic Plan sets out the direction of travel for all health and care services and identifies how available funding will be used to enable some of these changes to take place.</p> <p>Funding such as social care monies and Primary Care Transformation funds will enable some of the aspirational plans to be put into effect.</p> <p>Directions provides clarity and specificity about actions flowing from the Strategic Plan.</p> <p>Strategic Planning Group has been established to monitor implementation of Strategic plan.</p> <p>Annual Delivery Plan.</p> <p>Working with local planning groups and services to develop plans for future years.</p>	5	4	

Risk Management report Key:

Very low risk	1-3	
Low risk	4-8	
Medium risk	9-15	
High risk	16-20	
Critical risk	25	

Action Key:

In progress	
complete	
Overdue	

Midlothian Integration Joint Board Audit and Risk Committee



Audit Scotland Reports of Interest

Item number: 5.4

Executive summary

This report highlights audit reports from Audit Scotland of areas of interest to the IJB audit and risk committee

Committee members are asked to:

1. Committee members are asked to note the key messages

Audit Scotland Reports of Interest

1. Purpose

This report highlights audit reports from Audit Scotland on areas of interest to the IJB audit and risk committee.

2. Recommendations

- Committee members are asked to note the publications and the key messages
- Consider if any actions arising from this reports should be brought to the attention of the IJB.

3. Background to main reports

- 3.1 Audit Scotland publish a range of reports some of which relate to matters which relate to the business of the IJB and these reports also require to be brought to this Committee's attention.
- 3.2 Audit Scotland Reports have covered a variety of topics which are summarised below, with the majority of reports focussing on the Covid-19 pandemic. Rather than attach the whole of the appropriate audit report as appendices to this report, the executive summary is included in Appendix 1 which includes a brief summary and a link to the whole report.
- 3.3 Topics included are noted below:
 - Impact of Covid-19 on Scottish Councils Benefit Services
 - Christie – It Really is Now or Never
 - Covid-19 Vaccination Programme
 - Covid-19 – Tracking the Impact of Covid-19 on Scotland's Public Finances
 - Social Care
 - Local Government in Scotland Overview 2021
 - Covid-19 Following the pandemic pound : Our Strategy
 - NHS in Scotland 2020
- 3.4 As the Vaccination Programme is a major part of the operational aspects of Midlothian Health & Social Care Partnership a copy of this report has been included in Appendix 2.

4. Policy Implications

- 4.1 The framework focuses on supporting the implementation of the Public Bodies (Joint Working)(Scotland) Act 2014.

5. Equalities Implications

- 5.1 There are no equalities implications arising from this report

6. Resource Implications

- 6.1 There are no resource implications arising from this report.

7 Risks

- 7.1 There are no risks associated.

8 Involving People

- 8.1 There are no direct implications for involving people as a result of this report.

9 Background Papers

- 9.1 None

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DATE	December 2021

Appendix 1 - Audit Scotland reports:-

Date	Report	Summary	Link
7/10/21	Impact of Covid-19 on Scottish Councils Benefit Services	Most of Scotland's councils have maintained or improved their delivery of vital benefits during the Covid-19 pandemic, despite short-staffing and major disruptions from having to abruptly move to home or remote working.	https://www.audit-scotland.gov.uk/report/the-impact-of-covid-19-on-scottish-councils-benefit-services
4/10/21	Christie – It Really is Now or Never	In 2011, Christie published the well-researched and well-evidenced Christie Commission report. It was welcomed as a blueprint for developing and delivering public services in Scotland, accepting the critical importance of its four pillars of People, Prevention, Performance and Partnership, and how they interconnected.	https://www.audit-scotland.gov.uk/report/blog-christie-it-really-is-now-or-never
30/09/21	Covid-19 Vaccination Programme	The Covid-19 vaccination programme is the largest vaccination programme that NHS boards have ever carried out. This briefing paper looks at progress of the Covid-19 vaccination programme to September 2021 and what plans are in place for the next phase of the rollout and for the longer term.	https://www.audit-scotland.gov.uk/report/covid-19-vaccination-programme
15/9/21	Covid-19 Tracking the Impact of Covid-19 on Scotland's Public Finances	The Scottish Government estimated it spent over £8.8 billion of the £9.3 billion allocated to support Covid-19 spending in 2020/21. Unprecedented spending to mitigate the harms of the pandemic. Transparency is essential but challenging in a fast-moving and unpredictable environment.	https://www.audit-scotland.gov.uk/report/covid-19-tracking-the-impact-of-covid-19-on-scotland%E2%80%99s-public-finances
3/6/21	Social Care Reform	The Scottish Government has committed to putting in place the recommendations of the Feely report, including creating a National Care Service. Although questions remain unanswered on the solutions to how this and other social care changes will be provided.	https://www.audit-scotland.gov.uk/report/social-care

27/5/21	Local Government in Scotland Overview 2021	Covid-19 exacerbated existing inequalities across Scotland's communities. This has brought into focus the value and importance of partnership working and empowering communities to deliver services that meet very local needs.	https://www.audit-scotland.gov.uk/report/local-government-in-scotland-overview-2021
7/5/21	Covid-19 Following the pandemic pound : Our Strategy	Following the pandemic pound strategy is to provide overall conclusions to the public and the Scottish Parliament on the level of Covid-19 related funding that has been allocated to business, communities, and public services.	https://www.audit-scotland.gov.uk/report/covid-19-following-the-pandemic-pound-our-strategy
17/2/21	NHS in Scotland 2020	The Scottish Government acted quickly to prevent the NHS from being overwhelmed by Covid-19, but it could have been better prepared to respond to the pandemic. Service innovation, such as video consultations took place as did pausing of non-urgent treatments. There is now a substantial backlog of patients. Dealing with this backlog alongside the financial and operational challenges already faced by boards will be difficult.	https://www.audit-scotland.gov.uk/report/nhs-in-scotland-2020

Covid-19

Vaccination programme



 AUDIT SCOTLAND

Briefing prepared by Audit Scotland
September 2021

Contents



Key messages	3
Introduction	4
Management of the programme	6
Progress so far	10
Next steps	15
Endnotes	17
Appendix	18

Audit team

The core audit team consisted of: Leigh Johnston, Eva Thomas-Tudo and Claire Tennyson with support from other colleagues and under the direction of Angela Canning.

Links



PDF download



Web link

Key messages



- 1** The Covid-19 vaccination programme has made excellent progress in vaccinating a large proportion of the adult population. More than 90 per cent of people aged 18 and over have received at least one Covid-19 vaccine. The programme has been effective in reducing the number of people getting severely ill and dying from Covid-19. Vaccines have been delivered in a variety of ways to make it easier for more people to access them, and the level of vaccine wastage has been low.
- 2** Engagement with the vaccination programme is lower in some groups of the population. A smaller proportion of younger people, those living in the most deprived areas and people from some ethnic groups have been vaccinated. The Scottish Government is taking action to encourage people to take up the offer of a Covid-19 vaccination.
- 3** The Covid-19 vaccination programme is being implemented under uncertain and challenging circumstances. Clinical advice from the Joint Committee on Vaccination and Immunisation (JCVI) continues to evolve and has needed to be implemented quickly. The Scottish Government and NHS boards are responding quickly to new clinical advice and are planning for future stages of the programme.
- 4** The Scottish Government has agreed that the UK Government should lead on the purchase and supply of the vaccines on a four nations basis. The Scottish Government and NHS Scotland are responsible for delivering the Covid-19 vaccination programme in Scotland. NHS boards and Health and Social Care Partnerships (HSCPs) have predicted that the programme will cost £223.2 million in 2021/22. The expenditure needed will depend on advice issued by the JCVI, so it could differ substantially from current predicted costs. The Scottish Government has confirmed that vaccination costs will be fully funded for the 2021/22 financial year.
- 5** The vaccination programme has relied on temporary staffing to date. The Scottish Government has recognised that a longer-term solution is needed for future phases of the rollout to be sustainable.
- 6** The delivery of the vaccination programme has been a success so far, with good collaboration, joint working and new digital tools developed at pace. There are opportunities for the Scottish Government to use the learning from this programme to inform the implementation of further stages of the vaccine programme and the wider delivery of NHS services.

Introduction



1. The Covid-19 vaccination programme has been a crucial part of the UK and Scottish governments' responses to the pandemic and has helped to protect Scotland's population from Covid-19. It is the largest vaccination programme that NHS boards have ever carried out. The vaccines have helped to reduce the incidence of severe illness and death from Covid-19 and have eased pressure on stretched NHS services. The vaccines have also allowed restrictions across Scotland to be lifted more safely, supporting economic recovery.

2. The first doses of Covid-19 vaccines in Scotland were administered on 8 December 2020, following the approval of the first Covid-19 vaccine by the Medicines and Healthcare Products Regulatory Agency (MHRA).¹ By September 2021, four vaccines had been approved by the MHRA. These were Pfizer-BioNTech, Oxford-AstraZeneca, Moderna and Janssen. The JCVI has not yet provided guidance on the use of the Janssen vaccine, but the remaining three vaccines are in use ([Exhibit 1, page 5](#)).²

3. This briefing paper looks at progress of the Covid-19 vaccination programme to September 2021 and what plans are in place for the next phase of the rollout and for the longer term. We will also report on further progress of the programme in our NHS in Scotland 2021 report, which will be published in early 2022.



4. We would like to acknowledge the support and assistance provided by the Scottish Government and NHS boards that has enabled us to prepare this briefing paper.

5. This paper is in three sections:

- **[Part one \(Management of the programme\)](#)** sets out the aims and objectives of the Covid-19 vaccination programme. It covers how the vaccination programme has been managed, the staffing and infrastructure put in place and costs so far.
- **[Part two \(Progress so far\)](#)** covers the progress of the Covid-19 vaccination programme. It covers how many people have been vaccinated, variation in uptake, and what impact the vaccination programme has had.
- **[Part three \(Next steps\)](#)** sets out the next steps of the programme. It covers how the Scottish Government is preparing to deliver a booster programme from autumn 2021, and the longer-term role of the Covid-19 vaccination programme.

Exhibit 1

Timeline of major milestones in the Covid-19 vaccination programme

2020 	2 December	MHRA approval of Pfizer-BioNTech vaccine
	8 December	First Covid-19 vaccine administered in Scotland
	30 December	MHRA approval of Oxford-AstraZeneca vaccine
2021 	8 January	MHRA approval of Moderna vaccine
	14 January	Publication of the Scottish Government's first Covid-19 vaccine deployment plan
	24 March	Publication of the Scottish Government's second Covid-19 vaccine deployment plan
	7 May	Everyone in JCVI priority groups 1-9 has been offered the first dose of a vaccine
	28 May	MHRA approval of Janssen vaccine
	30 June	JCVI publishes interim advice on a potential Covid-19 booster programme for vulnerable and older people from Autumn 2021
	18 July	Everyone aged 18 and over has been offered the first dose of a vaccine
	19 July	JCVI publishes advice that children aged 12 and over who are at increased risk from Covid-19 should be offered the Pfizer BioNTech vaccine
	23 July	Publication of the Scottish Government's third Covid-19 vaccine deployment plan
	4 August	JCVI announces the Pfizer-BioNTech vaccine should be offered to all 16 and 17 year olds
	1 September	JCVI announces that a third dose should be offered to people aged 12 and over who were severely immunosuppressed at the time of their first or second dose
	12 September	Everyone aged 18 years and over has been offered the second dose of a vaccine
	13 September	The four UK Chief Medical Officers advise that all 12-15 year olds should be offered one dose of the Pfizer-BioNTech vaccine
	14 September	JCVI announces that priority groups 1-9 should be offered a booster vaccine dose
	20 September	The Covid-19 booster programme starts.

Source: Audit Scotland

Management of the programme



The Scottish Government is responsible for the vaccination programme, and has prioritised Covid-19 vaccinations in accordance with JCVI guidance

6. The Scottish Government has agreed that the UK Government should lead on the purchase and supply of the vaccines on a four nations basis. The Scottish Government and NHS Scotland are responsible for the management and delivery of the Covid-19 vaccination programme in Scotland.

7. Scotland's allocation of the total supply of vaccines arriving in the UK is based on the Barnett formula.³ The main factor determining the speed of the first phase of the rollout was the availability of vaccines. As the programme progressed, the Scottish Government made changes to more effectively allocate the available supply of vaccines across Scotland. NHS boards now plan the deployment of vaccines on a weekly basis, based on the expected supply of vaccines. The Scottish Government reviews these plans weekly alongside national modelling of predicted demand to manage the allocation of vaccines.

8. The Scottish Government has based its decisions on which groups should be prioritised for receiving Covid-19 vaccinations on advice from the JCVI. This approach has been taken by all four UK nations.

9. The JCVI developed nine priority groups for receiving Covid-19 vaccinations based on those who are most at risk from contracting Covid-19 ([Appendix](#)). The JCVI recommended that those living in care homes, older people, clinically vulnerable people and patient-facing health and social care staff should be the first groups to receive Covid-19 vaccinations.

10. The JCVI has since published advice about how the remaining adult population should be prioritised, based on age. It has also published advice about vaccinating children and young people and on a booster programme in autumn and winter 2021/22.

The Scottish Government set out its priorities in three vaccine deployment plans

11. The Scottish Government has published three vaccine deployment plans since the start of the Covid-19 vaccination programme. These plans set out the high-level priorities of the programme, how it will be managed and summarise progress.

- First plan – published January 2021. This set out the Scottish Government's aim to vaccinate everyone in Scotland over the age of 18 and those aged 16 and 17 years who are frontline health and social care workers, young carers or have underlying health conditions. These groups amount to 4.5 million people.⁴

- Second plan – published in March 2021. This provided a summary of progress to date, highlighting that the programme was progressing faster than planned and with high uptake. It set out plans for the next phase of the programme and outlined some of the measures being taken to ensure that the vaccine programme is inclusive.⁵
- Third plan – published in July 2021. This provided a summary of progress and achievements since the start of the vaccination programme. It also outlined priorities for the next phase of the programme, including vaccinating eligible children and young people, and planning for a potential vaccine booster programme in autumn 2021.⁶

The Scottish Government and NHS boards have worked closely to deliver the Covid-19 vaccination programme

12. The Covid-19 vaccination programme is categorised into three tranches. More information on the priorities of Tranches Two and Three can be found on [pages 15 and 16](#).

- Tranche One consisted of vaccinating all adults in Scotland with two doses of a Covid-19 vaccine.
- Tranche Two consists of the autumn and winter 2021/22 flu vaccinations and Covid-19 booster programme.
- Tranche Three focuses on the longer-term, business-as-usual approach to providing vaccinations in future across Scotland.

13. The Scottish Government set up a Flu Vaccination and Covid-19 Vaccination (FVCV) programme board to provide strategic direction and oversight of the planning and delivery of Tranche One of the Covid-19 vaccination programme. The board met fortnightly, and membership included senior officials from Scottish Government, NHS boards and other partners.

14. Several other groups reported to the FVCV programme board, including groups focused on clinical governance; programme delivery; planning; and communication and engagement. An Executive Group was also established for decisions that had to be taken between board meetings. All such decisions were recorded and reported at the next FVCV board meeting.

15. NHS National Services Scotland (NSS) has played a key role in the rollout of the Covid-19 vaccination programme in Scotland. It administers the allocation process for vaccines across Scotland and manages a contract for the storage and distribution of vaccines and sundries. It also developed and manages the National Vaccination Scheduling System (NVSS) and vaccination call centre.

Vaccines have been administered in a range of locations

16. NHS boards have been delivering vaccines in a range of locations to reach as many people as possible. Vaccines have been administered in mass vaccination centres set up in conference centres and stadiums, and in local venues such as GP practices, town halls and community treatment centres. The Scottish Ambulance Service (SAS) has also set up mobile vaccination units to support the delivery of the vaccine programme. By the end of July 2021, 10,000 vaccines had been administered from SAS mobile vaccination units.⁷

17. As the economy reopened, the availability of some venues, such as stadiums and conference centres, decreased. The Scottish Government and NHS boards will need to consider how and where they deliver vaccines in the future.

The vaccine programme has relied on temporary staffing, and a longer-term, sustainable workforce is needed

18. The vaccine programme has so far been reliant on temporary staff and volunteers. By July 2021, more than 14,000 vaccinators had administered vaccines.⁸ Vaccinators consist of nurses, GPs, dentists, optometrists, pharmacists, allied health professionals, healthcare students and healthcare support workers (HCSWs). This diverse workforce has enabled the rollout of the vaccine programme to progress at pace, but it is an expensive model. Like other parts of the UK, NHS boards have also received support from the armed forces to increase vaccine workforce capacity when required.

19. As restrictions ease and NHS services recover, the availability of the temporary workforce will be reduced as staff return to their substantive posts. The Scottish Government has determined that a permanent, sustainable vaccine workforce will be needed in future. Work is currently taking place to establish the size of the workforce needed. This will depend on clinical advice about how vaccines should be delivered in future. The Scottish Government plans to recruit HCSW vaccinators as far as possible, working alongside registered nurses.

New digital tools were developed at pace to support the vaccination programme

20. To support the rollout of the Covid-19 vaccination programme, new digital tools were developed quickly. These digital developments have enhanced NHS Scotland's ability to coordinate and manage the rapid rollout of the vaccines and required close collaboration and partnership working. NHS boards, such as NHS Education for Scotland, NHS NSS, Public Health Scotland (PHS) and NHS Greater Glasgow and Clyde, worked with the Scottish Government to develop new systems to support the deployment of the vaccines, including:

- the National Vaccine Management Tool – a web-based application that enables frontline health and social care staff to view and record patient vaccination data at the point of care
- the National Clinical Data Store – holds the Covid-19 vaccination records for everyone in Scotland, which can be securely shared with healthcare staff when required
- the NVSS – used to allocate and reschedule appointments and will continue to be used for the next phase of the programme, including giving people the option to book appointments online
- a self-registration portal – initially allowed unpaid carers to self-register for the vaccine before being rolled out to everyone aged under 30 years, and subsequently to all adults.

21. NHS boards developed vaccine programme delivery plans in January and March 2021. In these plans, NHS boards identified risks related to the NVSS. There were concerns about the functionality of the tool before its launch, and challenges around the flexibility to schedule second doses.

22. Risks and issues relating to the NVSS were monitored regularly, and the NVSS was adapted to improve its functionality. Most NHS boards have used the NVSS and there are plans to continue using it in future stages of the vaccine programme. Some NHS boards have opted for local scheduling arrangements to better meet the needs of the local population.

Vaccination costs for the 2021/22 financial year will depend on advice issued by the JCVI

23. Covid-19 vaccines are procured by the UK Government, so the costs in Scotland are associated with the management, distribution, and delivery of the Covid-19 vaccination programme.

24. In 2020/21, NHS Scotland spent £58.9 million on the Covid-19 vaccination programme. Territorial NHS boards account for the majority of this (£42.7 million), and NHS NSS spent £16.1 million.

25. In August 2021, NHS boards and HSCPs predicted that the Covid-19 vaccination programme for the 2021/22 financial year will cost £223.2 million. NHS boards account for the majority of this (£209.9 million). Of this, NHS NSS has predicted that its costs will amount to £61 million.

26. NHS boards have based their predicted costs on planning assumptions provided by the Scottish Government. The expenditure needed will depend on advice issued by the JCVI, so could differ substantially from current predicted costs. The Scottish Government has confirmed that vaccination costs will be fully funded for the 2021/22 financial year.

27. As part of the initial Covid-19 funding allocations for 2021/22, the Scottish Government allocated £76.8 million for the extended flu and Covid-19 vaccination programme.⁹ Costs are being reviewed quarterly and further allocations will be made later in the year.

Progress so far



Excellent progress has been made in rolling out the Covid-19 vaccination programme

28. The Covid-19 vaccination programme is making excellent progress, with most of the adult population having received their first and second doses. By 21 September 2021, 7,979,142 doses of the Covid-19 vaccine had been administered in Scotland. Of all those aged 18 years and over, 91.7 per cent had received their first dose of a vaccine, and 85.7 per cent had received their second dose.¹⁰ This is considerably higher than the target of 80 per cent.

29. The Scottish Government aimed to offer first doses to everyone in JCVI priority groups 1-9 by early May 2021, and to all adults by the end of July 2021. This deadline was originally September 2021, but it was revised because of the good progress being made. First doses of the vaccine had been offered to all adults by 18 July 2021.¹¹

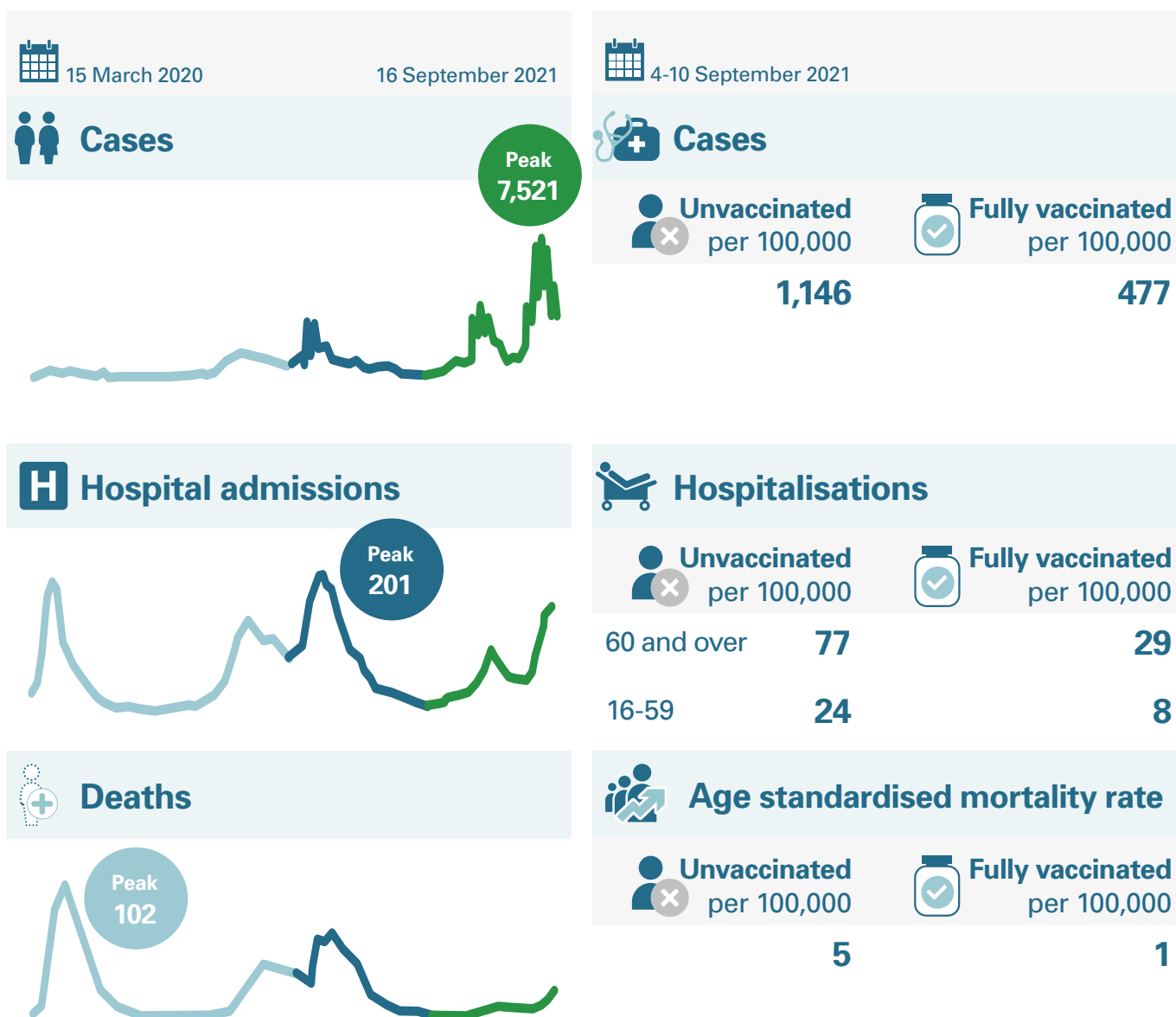
The vaccines have helped to reduce the number of people getting severely ill and dying from Covid-19

30. The vaccines have helped to reduce the incidence of severe illness and death from Covid-19. The rate of cases and hospitalisations is significantly lower among vaccinated people, than for those who are unvaccinated. The most recent increase in Covid-19 cases during summer 2021 did not result in as significant an increase in hospitalisations and deaths as the previous waves of Covid-19 ([Exhibit 2, page 11](#)). As new variants of the virus continue to emerge however, there is a risk that the current Covid-19 vaccines will become less effective.

Exhibit 2

Covid-19 cases, hospitalisations and deaths, March 2020 to September 2021

The vaccination programme has helped to reduce the number of people needing hospital treatment or dying from Covid-19.



Note. Cases, hospitalisations and the age standardised mortality rate per 100,000 by vaccine status between 4 and 10 September 2021. Hospital admissions and deaths trend lines are based on the seven day averages.

Source: Public Health Scotland and National Records of Scotland

The rate of people not attending their vaccination appointments has increased, but the proportion of vaccine wasted remains low

31. The rate of people not attending their vaccination appointments (DNAs) has been higher in recent months. In February 2021, DNAs accounted for eight per cent of scheduled appointments. This increased to a high of 36 per cent in July 2021, before decreasing to 23 per cent in August [\(Exhibit 3\)](#).

32. It is important not to look at DNA rates in isolation. The uptake of Covid-19 vaccinations is very high, and there are factors that could account for the increasing rate of DNAs. For instance, all mainland NHS boards introduced drop-in clinics from early July 2021. This meant that people could be vaccinated when it is most convenient for them, instead of at their scheduled appointment time.

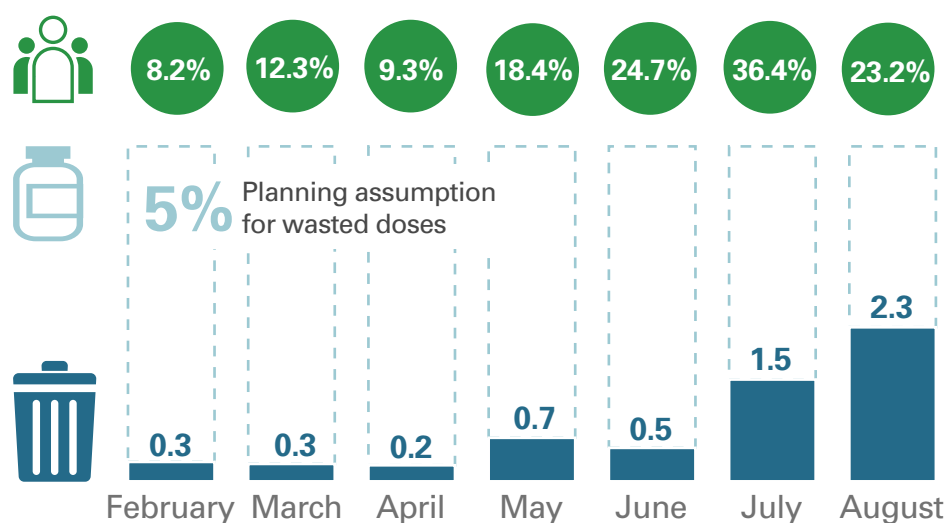
33. The proportion of Covid-19 vaccine doses being wasted has remained consistently low throughout the vaccination programme, although it has increased slightly in recent months, with 2.3 per cent of vaccines wasted in August 2021.

34. The Scottish Government published guidance in March 2021 to help NHS boards to minimise the number of vaccine doses wasted. Some wastage is unavoidable and to be expected: for instance, depending on the equipment being used, or if there is a malfunction in the cold storage of the vaccines. In its planning assumptions, the Scottish Government anticipated that around five per cent of vaccines would be wasted. Between February and August 2021, the proportion of vaccines wasted was just 0.65 per cent [\(Exhibit 3\)](#).

Exhibit 3

Rates of non-attendance at appointments and vaccine wastage between February and August 2021

Did not attend appointment



■ % Doses wasted

Source: Scottish Government

Engagement with the vaccination programme is lower in some groups of the population

35. Despite high uptake of Covid-19 vaccines overall, there is variation in uptake between different groups of the population. A smaller proportion of younger people, those living in the most deprived areas and people from some ethnic groups have been vaccinated ([Exhibit 4](#)). These trends are also evident in other parts of the UK.

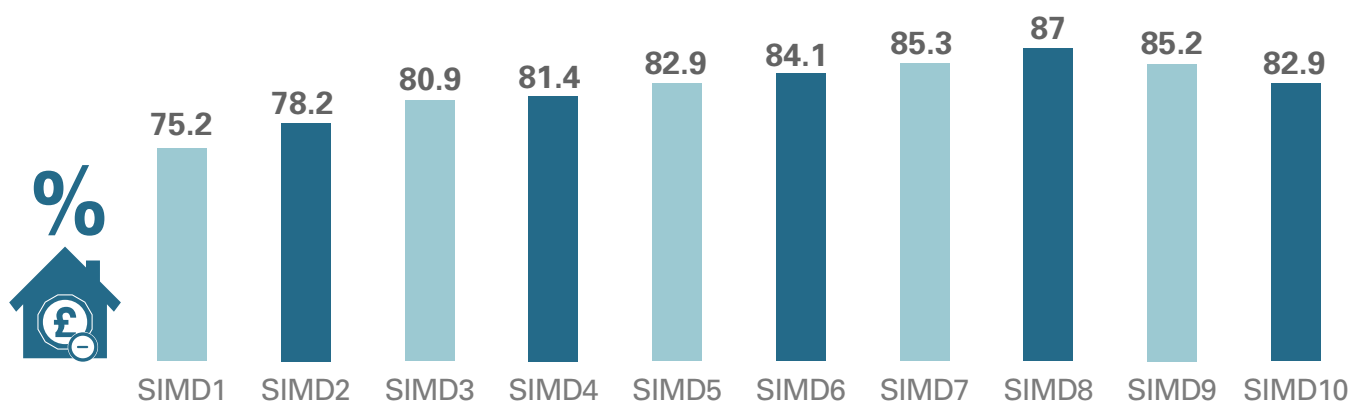
Exhibit 4

The rate of Covid-19 vaccination uptake varies

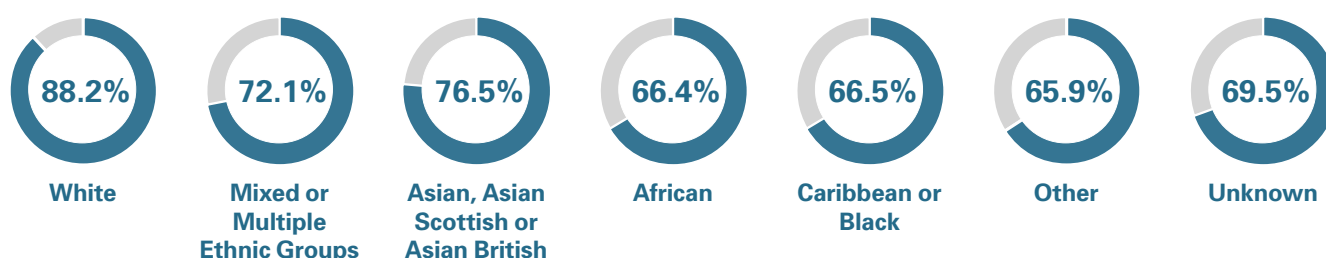
Age – At 20 September 2021, the uptake of first doses for adults aged 18 years and over was 91.7 per cent. **Uptake was lowest in younger age groups.**



Deprivation – At 24 August 2021, uptake was lowest among people living in the most deprived areas.



Ethnic group – At 24 August 2021, uptake was highest in the white ethnic group at 88.2 per cent.



Notes:

1. The Scottish Index of Multiple Deprivation (SIMD) is a relative measure of deprivation across small areas known as data zones, from the most deprived – SIMD1 to the least deprived – SIMD10. If an area is identified as deprived, this can relate to people having low incomes, but it can also relate to people with fewer resources or opportunities.
2. Denominator populations for age groups and area breakdowns are sourced from National Records of Scotland mid-2020 estimates.

Source: Public Health Scotland

The Scottish Government and NHS boards are taking action to improve uptake of Covid-19 vaccinations

36. The Scottish Government and NHS Scotland recognised that there would be challenges in vaccinating the entire adult population with a new vaccine, and that some groups would be more reluctant or less able to engage with the programme.

37. In November 2020, PHS led a health inequalities impact assessment (HIIA) for an extended flu and Covid-19 vaccination programme.¹² This identified potential barriers to the uptake of flu and Covid-19 vaccines across different population groups, such as those from minority ethnic backgrounds and people living in deprived areas. The HIIA identified recommendations for the Scottish Government and NHS boards to consider when planning the vaccination programme. It was shared with the Scottish Government, NHS NSS and local NHS boards to inform planning and help them to develop their own equality impact assessments. PHS should publish the HIIA to share the findings more widely.

38. Throughout the vaccine programme, the Scottish Government and NHS boards have worked with partners to increase uptake and reduce vaccine hesitancy through a variety of methods, such as:

- improving data collection – to better understand trends by collecting data on uptake by characteristics such as ethnicity and deprivation
- working with organisations, such as Young Scot and the Minority Ethnic Health Inclusion Service, to tailor messaging for young people and those from ethnic minority backgrounds
- improving accessibility of information – for example, NHS Inform has published vaccine information in more than 30 different languages¹³
- a national inclusive steering group has been established to encourage vaccine uptake and reduce barriers to engagement with the programme. It has engaged with groups including African and Polish communities, where uptake has been low¹⁴
- outreach work – has targeted groups that may be less likely to come forward for vaccinations, such as Gypsy/Travellers, asylum seekers, those experiencing homelessness and seasonal migrant workers.

Next steps



The Scottish Government and NHS Scotland are preparing for future stages of the vaccination programme

39. Tranche One of the vaccine programme has been effective in reducing the number of people getting severely ill and dying from Covid-19. It met its target to have offered both doses to the remaining adult population by mid-September 2021.

40. The next stages of the vaccine programme bring further challenges. The Scottish Government has committed to continuing to follow advice from the JCVI in prioritising vaccine deployment beyond September 2021. In recent months, the JCVI has published a range of guidance on the next steps that the Scottish Government and NHS Scotland have needed to operationalise quickly, including:

- 30 June 2021 – interim advice on a potential Covid-19 booster programme starting in the autumn for vulnerable and older adults; final advice was issued in September 2021
- 19 July 2021 – advice that children aged 12-15 years at increased risk from Covid-19, and those aged 12-17 years living with someone who is immunosuppressed, should be offered the Pfizer-BioNTech vaccine
- 4 August 2021 – advice that all 16 and 17 year-olds should be offered a first dose of the Pfizer-BioNTech vaccine
- 1 September 2021 – advice that a third dose should be offered to people aged 12 and over who were severely immunosuppressed at the time of their first or second doses
- 14 September 2021 – advice that people in priority groups 1-9 should be offered a booster vaccine dose, no earlier than six months after having received their second dose of the vaccine.

41. The Scottish Government has responded quickly to JCVI advice, with vaccines for eligible groups being offered within days of the advice being published. In many instances, the Scottish Government and NHS boards have had to plan for future stages of the vaccine programme with formal clinical advice from the JCVI yet to be confirmed.

42. Final advice from the JCVI on the booster programme was issued in September following the results of clinical trials. This made planning particularly challenging, as it is the same month that the JCVI suggested in its interim guidance that a booster programme should begin.

43. In advance of final JCVI advice, the Scottish Government started planning to provide booster vaccines from September 2021. It established a programme board for Tranche Two: the flu vaccine and Covid-19 booster programme. This board is intended to increase focus and the pace of planning and delivery of Covid-19 booster and flu vaccinations that is taking place over autumn and winter 2021/22. It has been meeting fortnightly since the end of June 2021.

44. The Scottish Government developed a central planning scenario, informed by the JCVI's interim advice and by discussions at the Tranche Two programme board. The Scottish Government has asked NHS boards to develop delivery plans for the flu vaccine and Covid-19 booster programme based on this planning scenario. There was a risk that changes would need to be made at short notice, once the JCVI issued its final advice. Some elements of the central planning scenario that were subject to that final advice included:

- eligibility for booster vaccines and how boosters would be prioritised
- whether flu vaccinations and Covid-19 booster jabs could be administered at the same time – this has a particular impact on the staff and infrastructure needed to deliver the vaccines
- the dosage and type of vaccines that would be used for Covid-19 boosters, including whether the vaccine should be the same as that given for the first two doses, a different vaccine, or if either case could apply.

45. The Scottish Government has also started planning for the longer-term, business-as-usual approach to providing vaccinations in future across Scotland: Tranche Three of the Covid-19 vaccination programme. It plans to establish a new National Vaccinations Partnership portfolio board to provide oversight and direction across all three tranches of the vaccination programme, but its primary focus will be on Tranche Three. This board will link with existing groups, such as the Scottish Immunisation Programme and the Vaccine Transformation Programme, to ensure that the strategies and directions of the groups are aligned.

Endnotes



- 1 The Medicines and Healthcare Products Regulatory Agency is an executive agency sponsored by the UK Department of Health and Social Care. It regulates medicines, medical devices, and blood components for transfusion in the UK.
- 2 The Joint Committee on Vaccination and Immunisation advises UK health departments on immunisation programmes.
- 3 The Barnett formula is used to allocate resources to Scotland, Wales and Northern Ireland when the UK Government spends money in areas that are devolved to the relevant administrations, such as health or local government. The funds received by devolved administrations are known as Barnett consequentials.
- 4 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, January 2021.
- 5 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, March 2021.
- 6 [Coronavirus \(COVID-19\): vaccine deployment plan](#),  Scottish Government, July 2021.
- 7 [10k vaccines delivered from SAS mobile vaccine clinics](#),  Scottish Ambulance Service, July 2021.
- 8 Coronavirus (COVID-19): vaccine deployment plan, Scottish Government, July 2021.
- 9 [NHS Covid-19 funding increased](#),  Scottish Government, July 2021.
- 10 [Daily trend of total vaccinations in Scotland](#),  Public Health Scotland, September 2021.
- 11 Coronavirus (COVID-19): vaccine deployment plan, Scottish Government, July 2021.
- 12 Extended flu and COVID-19 vaccination health inequalities impact assessment (HIIA) Engagement and consultation report, Public Health Scotland, November 2020.
- 13 NHS Inform is Scotland's national health information service. It provides information to the public on health services, national health campaigns and other topics to help them make informed decisions about their health.
- 14 Vaccination Strategy: inclusive programme board papers, June 2021.

Appendix

JCVI Priority Groups 1–9



1. Residents in care homes for older adults and their carers
2. All those 80 years of age and over and frontline health and social care workers
3. All those 75 years of age and over
4. All those 70 years of age and over and clinically extremely vulnerable individuals
5. All those 65 years of age and over
6. All individuals aged 16 years to 64 years with underlying health conditions which put them at higher risk of serious disease and mortality, and unpaid carers
7. All those 60 years of age and over
8. All those 55 years of age and over
9. All those 50 years of age and over

Covid-19


Vaccination Programme

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along with a podcast summary at:

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Midlothian Integration Joint Board

Audit and Risk Committee



2 December 2021 at 2pm

MIJB Recommendations Internal Audit Follow-Up Review - In Progress Actions

Item number: 5.5

Executive summary

This report details the MIJB's reported performance in addressing and closing the issues and recommendations raised by Internal Audit.

There are currently 6 remaining In-Progress Internal Audit Recommendations for the MIJB. Related actions have been consolidated to monitor further plans which are ongoing and under development in relation to the new Strategic Plan associated with the Delivery Plan, Performance Measures, and Workforce Plan. There has been a significant impact of Covid-19 response on Management's progress with the implementation of some of the Internal Audit Recommendations due to capacity and delays in activity. For those Internal Audit Recommendations identified as being overdue during the year, Management have requested revised target dates to ensure these represent realistic timescales for their full implementation in light of ongoing Covid-19 activity. These have been approved by Internal Audit and the Pentana Performance system has been updated accordingly. The Internal Audit team will continue to monitor progress by Management with implementation of Internal Audit recommendations.

The Midlothian IJB Audit and Risk Committee is asked to:

- **Acknowledge the progress made by Management in implementing Internal Audit recommendations to improve internal controls and governance, and mitigate risks;**
- **Consider whether it is satisfied with the progress made by Management and any other actions required; and**
- **Note that Internal Audit will continue to monitor the completion of the outstanding recommendations and will provide update reports to the MIJB Audit and Risk Committee.**

MIJB Recommendations Internal Audit Follow-Up Review - In Progress Actions

1 Purpose

1.1 The purpose of this report is to:

- Inform the MIJB Audit and Risk Committee of the number of recommendations raised by Internal Audit for the MIJB that are in progress;
- Note the MIJB's reported performance in addressing the associated internal control and governance issues by the agreed implementation; and
- Highlight the main governance and financial risks where recommendations are found to be outstanding.

2 Recommendations

2.1 The MIJB Audit and Risk Committee is asked to:

- Acknowledge the progress made by Management in implementing Internal Audit recommendations to improve internal controls and governance, and mitigate risks;
- Consider whether it is satisfied with the progress made by Management and any other actions required; and
- Note that Internal Audit will continue to monitor the completion of the outstanding recommendations and will provide update reports to the MIJB Audit and Risk Committee.

3 Background

- 3.1 Internal Audit suggests recommendations for improving internal control and to assist the MIJB deliver against its objectives. Where MIJB Management agree these recommendations, the actions are updated to Pentana Performance (Midlothian Council's performance management system) along with a date by which Management should have completed the agreed action.
- 3.2 MIJB Management are responsible for acting on the recommendations by the agreed due date and when complete, closing the recommendation on the Pentana Performance system. The Internal Audit plan includes follow up activity in relation to recommendations made and checks the completed recommendations to determine whether they have been implemented satisfactorily and thus give assurance over the ongoing improvement of internal control, risk management and governance arrangements. The Internal Audit report on Follow-Up of Completed Recommendations was presented to the MIJB Audit and Risk Committee on 10 June 2021.

- 3.3 Internal Audit continues to meet with MIJB officers on a quarterly basis to follow-up on Management progress with implementation of the remaining recommendations. This enables discussions for agreeing extensions to due dates to ensure that Internal Audit has oversight of this to further add value and to provide a visible audit trail in the Pentana Performance system.

4 Performance

- 4.1 In the report on Completed Audit Recommendations that was presented to MIJB Management and MIJB Audit and Risk Committee on 10 June 2021, it was noted that 3 sub audit actions were completed by MIJB management to progress workforce planning governance; and completion of some audit recommendations were delayed. Revised due dates were agreed to reflect the new timescale and delays in the publication of the 3 year workforce plans by the Scottish Government, and further work required on Strategic Plan and Performance Management.
- 4.2 There has been a significant impact of Covid-19 response on Management's progress with the implementation of some of the Audit Recommendations due to capacity and delays in activity.
- 4.3 For those Audit Recommendations that have become overdue during the year, Management have advised Internal Audit of the revised target dates to ensure these represent realistic timescales for their full implementation in light of ongoing Covid-19 activity. In accordance with the new Protocol, these revised due dates have been approved by Internal Audit based on the further work required to fully implement these recommendations. This is reflected in the Pentana Performance system.
- 4.4 There are currently 6 remaining In-Progress Internal Audit Recommendations for the MIJB. Midlothian IJB Directions are reported on a 6 monthly basis to the MIJB. Further work is required on the action plans which sit below the Delivery Plans. Improvement Goal reports are presented to the IJB Board on a quarterly basis which reports on the progress made on achieving the IJB performance goals; and the IJB has agreed to invest in additional performance support and to establish a performance scrutiny group. The above demonstrates the progress that has been made. Two previously longstanding actions from prior years 2017/18 and 2018/19 relating to Performance Targets & Reporting and Strategic & Delivery Planning have been consolidated into relevant open actions associated with Internal Audit recommendations made in 2018/19; the nature of these areas of improvement have continued to be raised by Internal Audit in more recent years. New revised due dates have been agreed with Management for completion in full by 31 March 2022. Progress has been made on the 3 Internal Audit recommendations from 2019/20 relating to Workforce Development with some of the sub-actions being completed and there are plans in place to implement the remainder by either 31 December 2021 or 31 March 2022. These are summarised in Appendix 1.
- 4.5 The Internal Audit team will continue to monitor progress by Management with the implementation of Audit recommendations.

5 Directions

- 5.1 There are no Directions implications arising from this report.

6 Equalities Implications

- 5.1 There are no direct equalities implications arising from this report.

7 Resource Implications

- 7.1 There are no direct resources implications arising from the proposals in this report.

8 Risk

- 8.1 The recommendations made by Internal Audit are directly related to reducing the level of risk to which the MIJB is exposed. These recommendations were raised to reduce financial, reputational, strategic and governance risks.

9 Involving people

- 9.1 The MIJB Chief Officer, Practice Learning & Development Manager, and Integration Manager have been involved in progressing the implementation of the Internal Audit recommendations and have reviewed this report in advance of its consideration by the MIJB Audit and Risk Committee.

10 Background Papers

- 10.1 Two follow-up audit recommendations reports are presented to the MIJB Audit and Risk Committee each year in accordance with the approved MIJB Internal Audit Annual Plan 2021/22.

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DATE	18 November 2021

Appendix 1 - MIJB Internal Audit Recommendations – In Progress

As at 08 November 2021



Audit Recommendation (Risk Rating)	Rating	Due Date	Progress	Service
2018/19 - Chief Internal Auditor's Annual Assurance Report and Opinion 2018/19 for Midlothian Health and Social Care Integration Joint Board				
The Delivery Plan should contain more detail regarding action to be taken in terms of what is to be done as well as how, by when and by whom it is to be achieved. How outcomes are to be measured should also be defined. Alternatively, this detail could be set out detailed action plans which sit below the Delivery Plan. If this approach is to be adopted then all actions contained in the Delivery Plan should be supported by a detailed action plan. The MIJB should also consider developing annual plans for commissioning services.	Medium	31-Mar-2022	70%	Integration Manager
Performance measures in the MIJB's Performance Management Framework should be more appropriately aligned to key priorities and outcomes of its Strategic Plan.	Medium	31-Mar-2022	70%	Integration Manager
2019/20 - Workforce development focused on the Midlothian Health and Social Care Partnership arrangements to support the Midlothian Integration Joint Board workforce direction - Moderate Assurance				
A review of the Midlothian Health and Social Care Partnership Workforce Planning Framework should be conducted to ensure it is aligned to the current Strategic Plan.	Medium	31-Mar-2022	90%	Practice Learning & Development Manager
Management should review the completed service plans to ensure they comply with the revised workforce planning guidance. Management should then make any necessary changes to their templates and after which, detailed workforce plans for all individual areas of the HSCP should be created. Consideration should also be given to whether 15 individual service plans is too ambitious to sit underneath the full Workforce Plan.	Medium	31-Dec-2021	80%	Practice Learning & Development Manager
Following the publication of the revised workforce planning guidance in December 2019, the Midlothian HSCP should proceed with the development of their three-year Workforce Plan to ensure publication by 31 March 2021 with attention given to the guidance when creating the plan. Management should ensure the plan is approved by the MIJB prior to the publication.	Medium	31-Mar-2022	80%	Practice Learning & Development Manager
All staff charged with completing the overall HSCP workforce plan, and the individual lower-level plans, should receive comprehensive training to allow them to more effectively perform the work. The training should be based upon the Scottish Government guidance published in December 2019	Medium	31-Mar-2022	80%	Practice Learning & Development Manager

Midlothian Integration Joint Board Audit and Risk Committee



2 December 2021 at 2pm

Progress Update on Delivery of Midlothian Health and Social Care Integration Joint Board Internal Audit Annual Plan 2021/22

Item number: 5.6

Executive summary

The purpose of this report is to present to the Midlothian IJB Audit and Risk Committee an update on progress with the delivery of the Internal Audit Annual Plan 2021/22 for the Midlothian Health and Social Care Integration Joint Board (MIJB).

The Midlothian IJB Audit and Risk Committee is therefore asked to:

- (a) Note the progress Internal Audit has made by the mid-year point with activity in the approved Midlothian Health and Social Care Integration Joint Board Internal Audit Annual Plan 2021/22 (Appendix 1); and**
- (b) Consider the list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees that are relevant to MIJB for assurance purposes (Appendix 2), consider the assurances contained therein, and provide any commentary thereon.**

Progress Update on Delivery of Midlothian Health and Social Care Integration Joint Board Internal Audit Annual Plan 2021/22

1 Purpose

- 1.1 The purpose of this report is to inform the Midlothian IJB Audit and Risk Committee of the progress Internal Audit has made, in the first 6 months of the year to 30 September 2021, towards completing the Internal Audit Annual Plan 2021/22 for the Midlothian Health and Social Care Integration Joint Board (MIJB).

2 Recommendations

- 2.1 Members of the MIJB Audit and Risk Committee are therefore asked to:
- a) Note the progress Internal Audit has made by the mid-year point with activity in the approved Midlothian Health and Social Care Integration Joint Board Internal Audit Annual Plan 2021/22 (Appendix 1); and
 - b) Consider the list of Internal Audit reports by partners' Internal Auditors presented to their respective Audit Committees that are relevant to MIJB for assurance purposes (Appendix 2), consider the assurances contained therein, and provide any commentary thereon.

3 Background and main report

- 3.1 The Public Sector Internal Audit Standards (PSIAS) require the MIJB's Chief Internal Auditor to prepare an annual report that incorporates the statutory audit opinion on the adequacy and effectiveness of MIJB's framework of governance, risk management and control, a summary of the work that supports the opinion, and a statement on conformance with the PSIAS.
- 3.2 The Midlothian IJB Internal Audit Annual Plan 2021/22 approved by the MIJB Audit and Risk Committee on 4 March 2021 includes sufficient work to enable the MIJB Chief Internal Auditor to prepare the statutory independent and objective audit opinion to the year ending 31 March 2022.
- 3.3 The Appendix 1 to this report provides details of the half yearly progress by Internal Audit with its work activity to deliver the approved MIJB Internal Audit Annual Plan 2021/22. Those audits which are underway to reflect their continuous audit approach are highlighted in light shading and those scheduled for the second half of the year are not shaded. The scope of the audit to be provided by NHS Lothian Internal Audit team is yet to be determined.

- 3.4 The continuous audit approach which is applied to Internal Audit work for the MIJB enables Internal Audit to provide added value advice on internal controls and governance and 'critical friend' consultancy services as the MIJB continues to develop its governance and transforms its service delivery.
- 3.5 In addition to its own governance arrangements, the MIJB places reliance on the governance arrangements adopted by NHS Lothian and Midlothian Council, the partners. This includes the existing mechanisms embedded within both NHS Lothian and Midlothian Council for provision of Internal Audit assurances to their respective Audit Committees.
- 3.6 The Appendix 2 to this report provides the list of Internal Audit reports by partners' Internal Audit providers (MLC Internal Audit for Midlothian Council; NHSL Internal Audit for NHS Lothian) that have been presented to their respective Audit Committees within the second half year 2020/21 and the first half year 2021/22 which are relevant to MIJB for assurance purposes, with a summary of assurances contained therein. The MIJB Chief Internal Auditor will take account of these assurances from partners' Internal Auditors to provide assurance to the MIJB.

4 Directions

- 4.1 There are no Directions implications arising from this report.

5 Equalities Implications

- 5.1 There are no direct equalities implications arising from this report.

6 Resource Implications

- 6.1 There is a commitment to provide Internal Audit resource to the Midlothian Health and Social Care Integration Joint Board (MIJB) for review of the adequacy of the arrangements for risk management, governance and control by the MIJB of the delegated resources.
- 6.2 Internal Audit service is provided by Midlothian Council's Internal Audit team which has a shared service arrangement with Scottish Borders Council, including the appointed MIJB Chief Internal Auditor, with support from NHS Lothian Internal Audit team.

7 Risk

- 7.1 The Midlothian Integration Joint Board (MIJB), established as a separate legal entity as required by the Public Bodies (Joint Working) (Scotland) Act 2014, is responsible for the strategic planning and commissioning of a wide range of integrated health and social care services across the Midlothian partnership area, based on resources which have been delegated to it by the partners, Midlothian Council and NHS Lothian.
- 7.2 The MIJB is therefore expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities to ensure the achievement of the objectives of Integration. The

establishment of robust Risk Management and Audit arrangements is one of the key components of good governance and will be critical to the capacity of the MIJB to function effectively.

- 7.3 Key components of the audit planning process include a clear understanding of the MIJB's functions, associated risks, and potential range and breadth of audit areas for inclusion within the plan. The MIJB Internal Audit Annual Plan 2021/22 has been informed by the risks, controls and mitigation actions as set out within the MIJB's Strategic Risk Register and key stakeholders have been consulted to capture potential areas of risk and uncertainty more fully. This exercise is informed by key developments at both a national and local level and other relevant background information, for example the Strategic Plan. Discussions with the MIJB's Chief Officer and Chief Finance Officer will continue on a regular basis to ensure Internal Audit plans are risk-based and provide relevant assurance.
- 7.4 The PSIAS require Internal Audit to evaluate the effectiveness of the MIJB's Risk Management arrangements and contribute to improvements in the process.
- 7.5 The MIJB Internal Audit Annual Plan 2021/22 should be considered to be flexible and has been periodically reviewed to ensure it reflects any new arrangement or changing risks and priorities. Discussions will continue with MIJB Management and the MIJB Audit and Risk Committee to determine the scope of the audit to be provided by NHS Lothian Internal Audit team using a risk-based approach to ensure that Internal Audit assurance continues to add value.
- 7.6 It is anticipated that improvements in the management and mitigation of risks will arise as a direct result of MIJB Management implementing the Internal Audit recommendations made during the year or outstanding from previous years.
- 7.7 In addition to its own governance arrangements, the MIJB places reliance on the governance arrangements adopted by NHS Lothian and Midlothian Council, the partners. Where appropriate, existing mechanisms embedded within both NHS Lothian and Midlothian Council have been used to provide assurance to the MIJB.

8 Involving people

- 8.1 The MIJB Chief Officer, Chief Finance Officer and Integration Manager have received this update report to assist them in discharging their roles and responsibilities.

9 Background Papers

- 9.1 Midlothian IJB Internal Audit Annual Plan 2021/22 (approved by the MIJB Audit and Risk Committee on 4 March 2021)

AUTHOR'S NAME	Jill Stacey
DESIGNATION	MIJB Chief Internal Auditor
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DATE	18 November 2021

Ref	Category	Audit	Days	Commentary	Status
1.	Assurance	Annual Assessment of Internal Control and Governance	12	<p>Prepare an annual assurance report for MIJB Management and MIJB Audit and Risk Committee summarising the work undertaken by Internal Audit during the year and forming an opinion on the adequacy of the MIJB's arrangements for risk management, governance and internal control for delegated resources.</p> <p>Conduct a high level review of risk management arrangements in operation.</p> <p>Test a sample of the key elements in the MIJB Code of Corporate Governance to determine whether these are operating effectively. This will be used to inform the MIJB's Annual Governance Statement.</p>	<p>Ongoing follow-up on implementation of actions on Areas of Improvement set out in the Annual Governance Statement 2020/21.</p> <p>Annual evaluation of compliance with and effectiveness of MIJB's Local Code of Corporate Governance and annual evaluation of effectiveness of MIJB's internal controls and governance arrangements scheduled 4th Quarter.</p>
2.	Assurance	tbc	30	<p>NHS Lothian Internal Audit team will deliver this Audit.</p> <p>The scope of the Audit is yet to be determined. Options for discussion: focus on a specific MIJB Direction or commissioned service; the implementation of the ministerial task force recommendations; set aside and financial planning; or other area of risk.</p>	<p>Scope of audit – initial discussions held; no progress yet on determination. Scheduled 4th Quarter.</p>
3.	Assurance	Financial Planning and Management	15	<p>Review to ensure that 2021/22 budgets are based on realistic plans and monitoring reports enable service delivery within approved budget.</p>	<p>Continuous audit approach on this audit. Monthly meetings with Chief Finance Officer.</p>

Ref	Category	Audit	Days	Commentary	Status
4.	Other	Recommendations Follow Up Review	8	Undertake two reviews: The first will include a sample check on the adequacy of new internal controls for Audit Actions flagged as closed; and the second will assess performance against closing Audit Actions by the agreed due date.	Internal Audit Follow-up Review of Completed Recommendations Report presented to MIJB Audit and Risk Committee 10 June 2021. A further follow-up report on progress with the MIJB Internal Audit open recommendations will be presented to MIJB Management and the MIJB Audit and Risk Committee in December 2021.
5.	Other	Administration of Audit Scotland Reports	1	Monitor publication of Audit Scotland reports and co-ordinate submission by Management of relevant Audit Scotland Reports to the MIJB Audit and Risk Committee / Board.	Ongoing. Tracker in place to coordinate relevant Management presenting reports to MIJB or its Audit and Risk Committee to ensure transparency of best practice and lessons learned.
6.	Other	Audit Committee Self-Assessment	1	Provide assistance to Chair in undertaking a self-assessment of the MIJB Audit and Risk Committee against the CIPFA best practice guidance.	Actions arising on identified Areas of Improvement from the 2020/21 self-assessment of MIJB ARC are still in progress. MIJB Chief Internal Auditor will facilitate MIJB ARC Self-Assessment in 4 th Quarter.
7.	Other	Attendance at Boards / Committees	2	Prepare for and attend MIJB Board / Audit and Risk Committee meetings.	Ongoing
8.	Other	Audit Planning for 2022/23	1	Renew risk assessment, develop and consult on proposed coverage within the MIJB Internal Audit Annual Plan 2022/23.	Scheduled 4 th Quarter.
	Total		70	Midlothian Council's Internal Audit function will provide 40 days and NHS Lothian Internal Audit team will provide 30 days to support the delivery of the Plan.	

Below is the list of Internal Audit reports by partners' Internal Audit providers (MLC Internal Audit for Midlothian Council; NHS Lothian Internal Audit for NHS Lothian) that have been presented to their respective Audit Committees within the second half year 2020/21 and the first half year 2021/22 which are relevant to MIJB for assurance purposes, with a summary of assurances contained therein.

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
Midlothian Council Audit Committee 8 December 2020 (Source: Midlothian Council website Committee meetings)	Change and Transformation Programme	To monitor the implementation of improvements to the governance and accountability arrangements for the change and transformation programme including processes for benefit (financial and other) identification, tracking and realisation.	<p>There is a clear impetus for change in order for the Council to deliver quality services on a financially sustainable basis. Business Transformation Board (BTB) and Business Transformation Steering Group (BTSG) meetings in late 2019 and early 2020 enabled the latter to agree recommendations to be made to Council on 11 February 2020 on service budgets for 2020/21 and Council Tax.</p> <p>Of the six recommendations made in the previous year's report: 3 High have been implemented and 2 High and 1 Medium have been partially implemented for 2020/21. BTB and BTSG meetings are scheduled to enable the further opportunity to demonstrate the revised approach for future years and full implementation.</p>
	Business Planning, Budget Setting and Monitoring (including Workforce Planning)	To evaluate the implementation of improvements to ensure that budgets set for 2020/21 are sustainable and based on realistic plans and that appropriate scrutiny and challenge is undertaken.	<p>Substantial assurance for the overall governance arrangements in place and Limited assurance in respect of the implementation of previous audit recommendations.</p> <p>Balanced budgets have been set for 2019/20 and 2020/21 which did not anticipate a call on General Reserves but also did not plan for any increase. The outturn for 2019/20 demonstrated overall that costs are being controlled within the totality of budget. There are Service areas which continue to overspend with that overspending being offset by underspending elsewhere.</p> <p>Six (4 High; 2 Medium) of the fourteen recommendations made in our previous reports have been implemented whilst eight (2 High; 6 Medium) remain incomplete.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
Midlothian Council Audit Committee 9 March 2021 (Source: Midlothian Council website Committee meetings)	Internal Audit Follow-Up of Recommendations Progress	To provide an update on the status of the implementation by Management of audit recommendations made and agreed in Internal Audit reports.	<p>As at 17 December 2020, 10 actions were overdue (8 Medium and 2 Low – due dates extended to 30 June 2021) and 47 actions were in progress (14 High, 22 Medium, 11 Low).</p> <p>CMT had a discussion on the overdue actions, the reasons for delay, and risk mitigations in place in the interim.</p>
	Property Maintenance	To review the in-house building maintenance team (BMS) undertaking repairs to the Council's housing and non-housing buildings. This included a review of jobs from creation through to billing, and of business planning, budget setting and monitoring.	<p>Limited assurance. BMS has had a history of overspends over the past 4 years with overspend of £263k for 2019/20. This overspend was not reported until Q4 due to the unreliability of monitoring information at any given point in the year.</p> <p>Seven recommendations (3 High; 4 Medium) have been agreed with Management to address the control issues raised.</p>
	Social Housing Rents	To review the management arrangements and adequacy of controls over the billing and collection of Council Housing and Garage rents.	<p>Substantial assurance. The Council has continued to invest in building new social housing, for which there is high demand. Moderate increase in tenant arrears.</p> <p>Five recommendations (1 Medium; 4 Low) have been agreed with Management to enhance arrangements and controls.</p>
	Fleet Management	To review the asset management planning and maintenance of the Council's fleet ensuring that fleet repairs and replacement decisions represent value for money. In addition review the controls over fuel management.	<p>Substantial assurance. A vehicle and plant replacements spreadsheet is updated at least annually. Fleet vehicles are subject to a clear inspection and service regime. Fuel management control procedures are in place, with security controls to minimise theft.</p> <p>Three recommendations (3 Medium) have been agreed with Management to enhance fleet asset management planning.</p>
	Passenger Transport	To review the governance, controls, costs and management of passenger transport services across the Council including end to end processes for client and provider.	<p>Substantial assurance. Transport contracts for disrupted home to school travel and adult care services were honoured to ensure that transport contractors, and their sub-contractors, were left in a "no worse position" due to the pandemic. Charges to Education and Adult Social Care for transport are agreed with client area in advance of the service commencing.</p> <p>No recommendations, though Management Actions underway.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
<p>Midlothian Council Audit Committee</p> <p>4 May 2021</p> <p>(Source: Midlothian Council website Committee meetings)</p>	Information Governance	To review the Council's Information Governance Framework and GDPR arrangements, and to monitor completion of any improvement actions being progressed.	<p>Substantial Assurance. The Information Management Group (IMG) has recently undertaken a self-assessment against their previous Information Governance strategy, developed a new risk register documenting the Council's exposure to information governance risks, and connected these to a detailed action plan to mitigate the identified risks. Areas of focus in the draft IMG action plan includes: revised self-assessment processes, introduction of 'data protection audits', improvements to the Council's Information Asset Registers, more frequent reporting to Management on cyber security and data protection issues, and a revised training plan.</p> <p>Follow up five recommendations Records Management: progress on schedule (3 Low); Extended target dates (1 Medium and 1 Low).</p>
	Internal Audit Annual Assurance Report 2020/21	To provide the statutory annual Internal Audit opinion on the adequacy of Midlothian Council's overall control environment.	<p>The systems of internal control, risk management and governance are generally adequate. There is more work to be done with the implementation of Internal Audit recommendations made in previous years associated with procurement and contract management, financial management, and workforce development to address the identified risks.</p> <p>The Council's Corporate Management Team were provided the opportunity during the year to engage in the review and finalisation of the updated Local Code of Corporate Governance. The updated Local Code was approved by Council in March 2021.</p> <p>The Audit Committee received quarterly update reports on the most significant and emerging risks. The Risk Management Policy (approved February 2014) and guidance/quick guide (dated 2012 and 2013) need to be reviewed and updated, along with a Strategy for the implementation of risk management policy requirements.</p> <p>The Financial Regulations (approved July 2012), and associated policies, procedures and guidelines need to be reviewed, updated and developed, and then be kept under regular review.</p> <p>Improvements over the Council's procurement and contract management are required.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
Midlothian Council Audit Committee 22 June 2021 (Source: Midlothian Council website Committee meetings)	no Internal Audit reports submitted		
Midlothian Council Audit Committee 28 September 2021 (Source: Midlothian Council website Committee meetings)	Internal Audit Follow-Up of Completed Recommendatio ns	To provide an update on the results of the Internal Audit Follow-up Review which included a sample check on the adequacy of new internal controls for Internal Audit Recommendations marked as completed by Management in the period April 2020 to March 2021.	<p>From the 36 Audit recommendations tested: 31 (86%) were found to have been completed satisfactorily (8 High-rated; 17 Medium-rated; and 6 Low-rated) with evidence of improving internal control and governance. This is a positive outcome during an extremely challenging period; and 5 (14%) were identified as partially satisfactory requiring further work (4 Medium-rated; 1 Low-rated). In all instances, action had been taken by Management to progress the recommendations though these had not been completed in their entirety to provide the improvements required. These Audit Actions have been re-opened on the Pentana system as 'in progress' to enable the remaining elements to be completed by the agreed timescales.</p> <p>The Corporate Management Team routinely consider audit matters as part of their Senior Management oversight of progress with and outcomes from implementing Internal Audit recommendations.</p>
	Invoice Approval & OCR (Optical Character Recognition)	To assess the authorisation controls, including segregation of duties and security controls, over the invoice approval and optical character recognition process.	<p>Substantial Assurance for the invoice approval and optical character recognition process. It was found that segregation of duties and a robust audit trail is embedded within the system. The module allows for the electronic authorisation of invoices registered with Integra, and complements the existing purchase order authorisation module within the system. The system has replaced the paper authorisation processes for a large number of Council services.</p> <p>Two recommendations (1 Medium; 1 Low) have been agreed with Management to improve processes and practices.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
<p>NHS Lothian Audit and Risk Committee</p> <p>23 November 2020</p> <p>(Source: NHS Lothian website Key Documents > Audits)</p>	Financial Controls	To review the effectiveness of any changes made to internal controls, such as thresholds for expense approvals, any manual controls established, and underlying business as usual transactions to allow NHS Lothian to procure goods, services and works during the time of the pandemic.	<p>The review comprised of five control objectives, of which four received Significant Assurance, and one received Moderate Assurance.</p> <p>NHS Lothian has maintained good internal controls over its procurement arrangements during the Covid-19 response. The Board's Standing Financial Instructions and Scheme of Delegation remained in place. There have been no changes made to the operating procedures and control framework within Procurement and Finance in light of Covid-19 and the increased reliance on remote working. The electronic systems employed by these departments (PECOS and eFinancials) have been able to ensure that the approval processes continue to be applied.</p> <p>One recommendation (Low) has been agreed with Management.</p>
<p>NHS Lothian Audit and Risk Committee</p> <p>22 February 2021</p>	no Internal Audit reports submitted		
<p>NHS Lothian Audit and Risk Committee</p> <p>26 April 2021</p> <p>(Source: NHS Lothian website Key Documents > Audits)</p>	Waiting Times – Compliance with Data on TrakCare	To confirm that NHS Lothian is following guidance for sampling patients' records each month and in particular the appropriate use of unavailability codes.	<p>The review comprised of five control objectives, of which all five received Significant Assurance.</p> <p>Controls over the management of sampling and checking of patient data are operating effectively. National requirements are being met by the sampling methodology developed by the WTGT, with results reported regularly to the Access Compliance Assurance Group. All exceptions and observations from the checking are being followed up and corrective action taken where necessary.</p> <p>No recommendations were made.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
<p>NHS Lothian Audit and Risk Committee</p> <p>21 June 2021</p> <p>(Source: NHS Lothian website Key Documents > Audits)</p>	Urgent Care	<p>To review the design and operating effectiveness of the controls in place over the governance and project management approach of the Project Board and its workstreams for phase 1 of the project, including the operational delivery group. Additionally, to consider how benefits from the project are intended to be realised and how these will be captured and measured.</p>	<p>The review comprised of three control objectives, of which all three received Significant Assurance.</p> <p>A robust framework of control is in place to oversee the delivery of the Redesigning Urgent Care programme. Governance controls are effective in ensuring appropriate membership of the Delivery group and Project Board, with regular reports prepared for both. Improvement opportunities have been identified following a lessons learned exercise, with a full benefits realisation exercise scheduled for the future.</p> <p>Note that we only considered the controls in place to oversee delivery of Phase 1 of the project and cannot comment on the controls in place for the ongoing delivery or success of the programme.</p> <p>Two minor improvement opportunities (2 Low) have been agreed with Management.</p>
	East Lothian IJB – Workforce Development	<p>To assess the East Lothian Health and Social Care Partnership’s approach to workforce development, in particular ensuring that operationally people resources are in place to deliver redesigned services commissioned by the ELIJB which fit with strategic priorities for health and social care integration set out in the Strategic Plan to meet the needs of service users.</p> <p>Our fieldwork included reviewing the workforce plans for the HSCP, NHS Lothian and East Lothian Council. Detailed testing was carried out to assess the completeness of the plans and how the workforce development priorities are being considered across the partnership, and within the respective action plans.</p>	<p>The review comprised of three objectives, of which two received Significant Assurance, and one received Moderate Assurance.</p> <p>Within its 2019-2022 Workforce Development Plan, the ELIJB Health & Social Care Partnership has documented a workforce development framework in line with Scottish Government Guidance. The workforce development plan recognises the need to change how the IJB works across social care, community and acute providers. In collaboration with all partners and stakeholders the Health and Social Care Partnership has aimed through the plan to ensure that the future workforce will be knowledgeable, skilled and able to respond to the changes outlined in the East Lothian Strategic Plan</p> <p>Three recommendations (1 Medium; 2 Low) have been agreed with Management to improve workforce development planning.</p>

Partner Committee	Audit Title	Audit Objective	Internal Audit Summary Findings and Conclusions
NHS Lothian Audit and Risk Committee 21 June 2021 (cont'd)	Risk Management at a Divisional HSCP Level	To focus on the controls in place (design and operation) to ensure risks are managed at an operational level at the Division level on the hierarchy. To consider the controls in place (design and operation) to ensure risks are captured, ensuring risks are not duplicated and how this links to the corporate risk register, including appropriate escalation and de-escalation of risks, focusing on how risks are escalated to a corporate risk level.	<p>The review comprised of three control objectives, of which all three received Significant Assurance.</p> <p>Each of the Divisions/HSCPs were clear on their responsibilities in relation to risk, why risk management is important and how risks should be identified and documented. This could be articulated through the management of risks during the COVID-19 pandemic, requiring services to respond quickly, and risks be managed in an agile manner. Additionally, the Divisions/HSCPs were comfortable with how they could escalate risks if they could not be managed at the Divisional level and how to do this appropriately. However, it was also recognised that DATIX (the risk management system) was not always updated to reflect the risk management processes being undertaken on a day-to-day basis and areas for improvement were required.</p> <p>Five recommendations (5 Medium) have been agreed with Management to improve the risk management arrangements.</p> <p>Extracts below relevant to Midlothian:</p> <p>Appendix 1 'Risk Management Processes': Midlothian HSCP Senior Management Team meet every 2 weeks and risk is a standing agenda item. The Senior Management Team is supported by 4 committees (Business Governance Group, Finance and Performance, Staff Governance and Clinical Care and Governance) each of which have risk as a standing agenda item. Service level risks are considered monthly via the Business Governance Group. Monitoring of risks is through these forums. This process is supported by Midlothian's HSCP Risk Reporting Structure.</p> <p>Appendix 2 'Management Responses, Actions, Responsibility and Target Dates': The Midlothian HSCP Responses indicate that processes and controls are in place to address each of the four relevant recommendations and therefore no action required.</p>

The MIJB Chief Internal Auditor will take account of these assurances from partners' Internal Audit providers to provide the statutory Internal Audit assurance to the MIJB.

Midlothian Integration Joint Board Audit & Risk Committee



2 December 2021 at 2pm

The Principles to Underpin the Working Relationship between Partners' Audit Committees

Item number: 5.7

Executive summary

The purpose of the report is to share with the MIJB Audit and Risk Committee the updated Principles to Underpin the Working Relationships between Partners' Audit Committees.

The MIJB Audit and Risk Committee members are asked to:

- a) Agree to the Principles to Underpin the Working Relationships between Partners' Audit Committees that are set out in Appendix 1; and**
- b) Note how this will work in practice for each Principle, as set out in Appendix 1.**

The Principles to Underpin the Working Relationships between Partners' Audit Committees

1 Purpose

- 1.1 The purpose of the report is to share with the MIJB Audit and Risk Committee the updated Principles to Underpin the Working Relationships between Partners' Audit Committees.

2 Recommendations

- 2.1 The MIJB Audit and Risk Committee members are asked to:
- a) Agree to the Principles to Underpin the Working Relationships between Partners' Audit Committees that are set out in Appendix 1; and
 - b) Note how this will work in practice for each Principle, as set out in Appendix 1.

3 Background and main report

- 3.1 The Principles to underpin the working relationships between the Lothian NHS Board Audit & Risk Committee and the Integration Joint Boards' Audit & Risk Committees are set out in Appendix 1.
- 3.2 The Principles are:
- 1) The IJB Audit & Risk Committees and the Lothian NHS Board Audit & Risk Committee have an effective working relationship to take forward matters of common interest.
 - 2) To support the efficient conduct of business, there is a clear communication process from the IJB Audit & Risk Committee to the Lothian NHS Board Audit & Risk Committee, and vice versa.
 - 3) The reports from the Lothian NHS Board internal audit function shall be readily available to the IJB audit & risk committees. The reports from the IJB internal audit functions shall be readily available to the Lothian NHS Board audit & risk committee.
 - 4) NHS Lothian and the respective Council's will work together to support the IJB Internal Audit plans.
- 3.3 How this will work in practice is set out in the Appendix 1 associated with each Principle.

4 Directions

- 4.1 There are no Directions implications arising from this report.

5 Equalities Implications

- 5.1 There are no direct equalities implications arising from this report.

6 Resource Implications

- 6.1 There is a commitment to provide Internal Audit resource to the Midlothian Health and Social Care Integration Joint Board (MIJB) for review of the adequacy of the arrangements for risk management, governance and control by the MIJB of the delegated resources.
- 6.2 Internal Audit service is provided by Midlothian Council's Internal Audit team which has a shared service arrangement with Scottish Borders Council, including the appointed MIJB Chief Internal Auditor, with support from NHS Lothian Internal Audit team.

7 Risk

- 7.1 The Midlothian Integration Joint Board (MIJB), established as a separate legal entity as required by the Public Bodies (Joint Working) (Scotland) Act 2014, is responsible for the strategic planning and commissioning of a wide range of integrated health and social care services across the Midlothian partnership area, based on resources which have been delegated to it by the partners, Midlothian Council and NHS Lothian.
- 7.2 The MIJB is therefore expected to operate under public sector good practice governance arrangements which are proportionate to its transactions and responsibilities to ensure the achievement of the objectives of Integration. The establishment of robust Risk Management and Audit arrangements is one of the key components of good governance and will be critical to the capacity of the MIJB to function effectively.
- 7.3 In addition to its own governance arrangements, the MIJB places reliance on the governance arrangements adopted by NHS Lothian and Midlothian Council, the partners. Where appropriate, existing mechanisms embedded within both NHS Lothian and Midlothian Council have been used to provide assurance to the MIJB.

8 Involving people

- 8.1 The Chair of the MIJB Audit and Risk Committee, Cllr Jim Muirhead, and the MIJB Chief Internal Auditor, Jill Stacey, attended an IJB Principles Workshop on 19 October 2021 which acted as an engagement forum for the Chairs of IJB Audit Committees and Chief Internal Auditors of the NHS Lothian and 4 associated IJBs. The proposed updates to the IJB principles were discussed, and an updated version of the IJB Principles was submitted on 25 October 2021 for presentation to the Partners' Audit Committees.

9 Background Papers

- 9.1 None

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DATE	18 November 2021

Appendix 1 - Principles to Underpin Working relationships between Lothian NHS and IJB Final 251021

THE PRINCIPLES TO UNDERPIN THE WORKING RELATIONSHIPS BETWEEN THE Lothian NHS BOARD AUDIT & RISK COMMITTEE AND THE INTEGRATION JOINT BOARD AUDIT & RISK COMMITTEES

PRINCIPLE 1: The IJB Audit & Risk Committees and the Lothian NHS Board Audit & Risk Committee have an effective working relationship to take forward matters of common interest.

How will this work in practice?

- ✓ In addition to other specific measures, the chairs of the committees will meet every 6 months alongside the Chief Internal Auditors (broadly timing to be aligned to IA Planning and IA opinion).
- ✓ The audit & risk committees, chief internal auditors and management from the IJBs and Lothian NHS Board shall work collaboratively to resolve issues and risks, recognising that for some issues and risks there are interdependencies between the IJBs.
- ✓ The IJB Chief Officers (or delegated per IJB structures) shall lead the work required to maximise and maintain consistency in the IJBs' systems for risk management and risk registers. The aim is to create a reliable holistic view of risk from IJBs and Partner organisations.
- ✓ There will be an agreed two-way communication between the NHS Lothian ARC and the IJB. This will focus on the principles of assurance and sharing relevant information between both parties, not to duplicate the work of the respective committees.
- ✓ The IJB Audit & Risk Committees have the right to require NHS managers to attend their meetings, should they wish to discuss an internal audit report with them. However, it is agreed that this right would be exercised after due consideration and would probably be exceptional. In the normal course of events the IJB Audit & Risk Committees will in the first instance rely on the scrutiny and oversight work of Lothian NHS Board Audit & Risk Committee.

PRINCIPLE 2 : To support the efficient conduct of business, there is a clear communication process from the IJB Audit & Risk Committee to the Lothian NHS Board Audit & Risk Committee, and vice versa.

How will this work in practice?

- ✓ In the event that an IJB Audit & Risk Committee wishes to raise a matter directly with the NHS Lothian Audit & Risk Committee, the IJB relevant Officer will be tasked with communicating the request.
- ✓ The IJB Chief Finance Officer shall send the request to the secretary of the Lothian NHS Board Audit & Risk Committee (Alan Payne)

Appendix 1 - Principles to Underpin Working relationships between Lothian NHS and IJB Final 251021

PRINCIPLE 2 : To support the efficient conduct of business, there is a clear communication process from the IJB Audit & Risk Committee to the Lothian NHS Board Audit & Risk Committee, and vice versa.

alan.payne@nhs.scot.uk). The secretary shall process the request accordingly.

- ✓ With regard to communication from the Lothian NHS Board Audit & Risk Committee to the IJB audit & risk committees, the secretary of the Lothian NHS Board Audit & Risk Committee shall send the information to the IJB Chief Finance Officer (or an officer that the IJB Chief Finance Officer has identified for that purpose).

PRINCIPLE 3: The reports from the Lothian NHS Board internal audit function shall be readily available to the IJB audit & risk committees. The reports from the IJB internal audit functions shall be readily available to the Lothian NHS Board audit & risk committee.

How will this work in practice?

- ✓ The Lothian NHS Board Audit & Risk Committee publishes internal audit reports once the Committee has reviewed and accepted them. The NHS Lothian Chief Internal Auditor routinely publishes internal audit reports on the Board's website following the Audit & Risk Committee meeting www.nhslothian.scot.nhs.uk / [Our Organisation / Key Documents / Audits](#)
- ✓ Once the reports have been placed on the website, the NHS Lothian Chief Internal Auditor shall email the IJB Chief Internal Auditors to make them aware of this. This email will include reference to those reports relevant to the IJB for the Chief Internal Auditor to consider for referral.
- ✓ On a quarterly basis NHS Lothian Internal Audit present a follow up on outstanding actions to the ARC meeting. This will be shared with the IJB Chief Internal Auditors once presented to Committee.
- ✓ The IJB Audit & Risk Committees shall refer any relevant IJB internal audit reports to the Lothian NHS Board Audit & Risk Committee and reflect that referral in their minutes. The IJB Chief Internal Auditor shall liaise with the Chief Internal Auditor of NHS Lothian to share the reports.

Appendix 1 - Principles to Underpin Working relationships between Lothian NHS and IJB Final 251021

PRINCIPLE 4: NHS Lothian and the respective Council's will work together to support the IJB Internal Audit plans.

How will this work in practice?

- ✓ The IJB Chief Internal Auditors and the NHS Lothian Chief Internal Auditor will routinely during the year to share intelligence including work programmes. Both parties will aim to avoid duplication in internal audit resources. To support the IJB Internal Audit plan delivery NHS Lothian Internal Audit will provide an internal audit team member to the Chief Internal Auditors of the IJB. This will be for an agreed period of time, at a time that works for both parties.
- ✓ The NHS Lothian Internal Audit team member will be the responsibility of the Chief Internal Auditor for the IJB who will scope, direct, and review the work of the auditor. The report will be the responsibility of the IJB Chief Internal Auditor who will report the work to the IJB Audit and Risk Committee.
- ✓ The sharing of internal audit resource will be referenced in the NHS Lothian plan, but this will not form the NHS Lothian Internal Audit plan and will not be considered within the NHS Lothian annual internal audit opinion.

