

# Midlothian IJB Audit and Risk Committee



10 June 2021 at 2pm

## MIJB Recommendations Internal Audit Follow-Up Review Completed Actions

Item number:	5.6
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### Executive summary

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The purpose of this report is to provide information on Internal Audit actions flagged as completed during 2020/21 and confirm the adequacy of the new internal controls and governance of the Midlothian Health and Social Care Integration Joint Board (MIJB).

**The Midlothian IJB Audit and Risk Committee is therefore asked to consider the progress made by Management in implementing Internal Audit recommendations to improve internal controls and governance of the Midlothian Health and Social Care Integration Joint Board.**

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## MIJB Recommendations Internal Audit Follow-Up of Completed Recommendations

### 1 Purpose

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- 1.1 The purpose of this report is to provide information on Internal Audit actions flagged as completed during the period 1 April 2020 to 31 March 2021 and confirm the adequacy of the new internal controls, risk management and governance arrangements of the Midlothian Health and Social Care Integration Joint Board.

### 2 Recommendations

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- 2.1 The MIJB Audit and Risk Committee is therefore asked to consider the progress made by Management in implementing Internal Audit recommendations to improve internal controls, risk management and governance arrangements of the Midlothian Health and Social Care Integration Joint Board.

### 3 Background and main report

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- 3.1 Internal Audit reports include a section with management actions where recommendations are made to improve upon the existing internal controls, risk management and governance arrangements. These recommendations, following agreement with MIJB Management, are updated by Internal Audit to the Council's performance management system, Pentana Performance, with a target completion date set. The recommendations are then endorsed by the MIJB Audit and Risk Committee when the Internal Audit reports are presented for their consideration.
- 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 are carried out 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.
- 3.3 During 2020/21, Internal Audit had meetings with officers within the Midlothian Health and Social Care Partnership on a quarterly basis to discuss progress with implementation of previous recommendations made for the MIJB. This provided the opportunity to discuss the impact that the significant ongoing challenges by the COVID-19 pandemic has had on the completion of some audit recommendations as well as the opportunity to evaluate the completed audit actions to ensure there was evidence to address the risks that were identified during the audits.
- 3.4 A summary is attached at Appendix 1 which details the MIJB Internal Audit actions completed in 2020/21 including notes from the Pentana system.

- 3.5 In the period 1 April 2020 to 31 March 2021, 3 sub audit actions were completed by MIJB Management to progress workforce planning governance and activity associated with the recommendations made in the 2019/20 Internal Audit review of Workforce Development that focused on the Midlothian Health and Social Care Partnership arrangements to support the Midlothian Integration Joint Board workforce direction. These 3 completed sub audit actions were reviewed by Internal Audit and evidence was obtained to support their completion. All were found to have been completed satisfactorily with evidence of improved internal controls and governance arrangements, and reduced risk.
- 3.6 Due to the significant ongoing challenges by the COVID-19 pandemic, completion of some audit recommendations were delayed and revised due dates have been agreed. Those relating to the areas of workforce planning have been revised to reflect the new submission timescale and delay in the publication of the 3 year workforce plans by the Scottish Government. Those relating to the areas of performance management and strategic planning have been revised to reflect the dependency on updates to the Strategic Plan and other activities.
- 3.7 A summary is attached at Appendix 2 which details the MIJB Internal Audit actions in progress including notes from the Pentana system. These relate to the areas of performance management, strategic planning, and workforce planning.
- 3.8 A further follow-up report will be presented to MIJB Management and the MIJB Audit and Risk Committee in December 2021 on progress with the MIJB Internal Audit recommendations that are in progress.

## **4 Directions**

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

## **5 Equalities Implications**

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

## **6 Resource Implications**

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

## **7 Risk**

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

## **8 Involving people**

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- 8.1 The MIJB Chief Officer, Chief Finance Officer 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.

## 9 Background Papers

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- 9.1 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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