



A **Meeting of the Integration Joint Board Audit & Risk Committee** will be held on Tuesday 24 March 2020 at 2pm via Teleconference and members will be advised of arrangement for dialling in due course

Please notify apologies for absence to:

ClackmannanshireStirling.HSCP@nhs.net

AGENDA

1. **Apologies for Absence**
2. **Matters Arising/ Urgent Business**
3. **Minute of meeting held on 25 September 2019** **For Approval**
4. **Annual Audit Plan** **For Approval**
Presented by Andrew Wallace, Audit Scotland
5. **Internal Audit Progress Report** **For Noting**
Presented by Jocelyn Lyall, Internal Audit
6. **Strategic Risk Register** **For Approval**
Presented by Ewan Murray, Chief Finance Officer
7. **Dates of Future Meetings** **For Approval**

Date	Time	Venue
24 June 2020	2pm – 4pm	TBC
16 September 2020	2pm – 4pm	TBC
9 December 2020	2pm – 4pm	TBC
10 February 2020	2pm – 4pm	TBC



**Minute of the Clackmannanshire & Stirling IJB Audit Committee
Wednesday 25 September 2019, 2.00pm
Forth Valley College, Stirling Campus**

Present: Councillor D Clark, Clackmannanshire Council (Chair)
Annemargaret Black, Chief Officer, Clackmannanshire & Stirling Health and Social Care Partnership
Councillor Graham Houston, Stirling Council
Alex Linkston, Chairman, NHS Forth Valley
Morag Mason, Service User Representative for Stirling
Natalie Masterson, Third Sector Representative for Stirling
Allan Rennie, Non-Executive Board Member, NHS Forth Valley
Scott Urquhart, Director of Finance, NHS Forth Valley

In Attendance: Jennifer Baird, Category Manager, Stirling Council
Paul Craig, Senior Audit Manager, Audit Scotland
Sue Fair, Business Support Officer (Minutes)
Elizabeth Hutcheon, Management Accountancy Team Leader, Clackmannanshire Council
George Murphy, Accounting Operations Manager, Stirling Council
William Rutherford, Accountant, Stirling Council
Lindsay Sim, Chief Finance Officer, Clackmannanshire Council

The Chair welcomed everyone to the meeting and advised that Scott Urquhart, Chief Finance Officer from NHS Forth Valley would be addressing the committee on behalf of Ewan Murray who was currently on sick leave. Finance representatives from the three constituent authorities were also in attendance, and welcomed to the meeting.

The Chair invited any expressions of interest - of which there were none.

1. APOLOGIES

Apologies were intimated on behalf of Tony Gaskin, Chief Internal Auditor, Fife, Tayside & Forth Valley Management Services; Ewan Murray, Chief Finance Officer, Clackmannanshire & Stirling Health and Social Care Partnership; Andrew Wallace, Trainee Auditor, Audit Scotland.

2. MINUTE OF THE IJB AUDIT COMMITTEE MEETING ON 28 JUNE 2019

The minute was accepted as true and correct record.

3. MATTERS ARISING

3.1 Internal Audit Progress Reports

Members enquired regarding progress on public consultation. Annemargaret Black advised, given current circumstances, meetings were yet to be held with the public sector but this would be progressed at the earliest opportunity.

4. 2018/2019 IJB ANNUAL ACCOUNTS

The paper was presented by Scott Urquhart.

The purpose of the report was to present the 2018/2019 Audited Annual Accounts to the Integration Joint Board Audit and Risk Committee for consideration and recommendation.

The Audit and Risk Committee was asked to:

- Consider the audited 2018/2019 annual accounts.
- Recommend approval of the annual accounts to the IJB.

5. 2018/2019 ANNUAL AUDIT – INDEPENDENT AUDITORS REPORT

This paper was presented by Paul Craig.

The purpose of the report was to present the 2018/2019 Annual Audit – Independent Auditors Report to the Integration Joint Board Audit and Risk Committee for noting and approval.

The Audit and Risk Committee:

- Noted and approved the presented report.

Annemargaret Black advised that the IJB had been assigned a Critical Friend (Paul Leak) to look at the financial position. Annemargaret Black would refer Paul Leak to Natalie Masterson in relation to discussions surrounding transparency with thematic spend. The Chair reported that Clackmannanshire Council's 'blue papers' were placed within the public domain to ensure transparency to constituents.

6. 2018/2019 Proposed Annual Audit Report

This paper was presented by Paul Craig.

The purpose of the report was to present the 2018/2019 Proposed Annual Audit Report to the Integration Joint Board Audit and Risk Committee for noting and approval.

The Audit and Risk Committee:

- Noted and approved the presented report.

7. 2019/2020 Internal Audit Operational Plan

The purpose of the paper was to seek approval of the Annual Internal Audit Plan for Clackmannanshire & Stirling Integrated Joint Board (IJB) for 2019/20.

The Audit and Risk Committee:

- Approved the 2019/2020 annual plan.
- Noted that progress will be reported to each Audit and Risk Committee.

DC advised that whilst TG was unable to attend, he was however happy to address any questions members may have post meeting. As SU had met briefly with TG previously on this matter, he provided an overview of the paper.

Members acknowledged the need for a root and branch review, and acknowledged the areas identified within the report.

8. ANY OTHER COMPETENT BUSINESS

AB thanked members for their patience and understanding given the current circumstances, and gave a vote of thanks to Scott Urquhart, Jim Boyle, Lindsay Sim and their respective teams for their hard work in compiling the papers for the Audit & Risk and the IJB Committees.

Clackmannanshire & Stirling Integration Joint Board

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

Prepared for Clackmannanshire & Stirling Integration Joint Board
March 2020

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Risks and planned work

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

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

Adding value

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

Audit risks

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

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Management override of controls</p> <p>International Standard on Auditing 240 (ISA240) requires that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business • Substantive testing of transactions around the year end to confirm income and expenditure are accounted for in the correct financial year.

 Audit Risk	Source of assurance	Planned audit work
<p>2 Fraud in income recognition.</p> <p>Under ISA 240 there is a presumed risk that income may be fraudulently misstated due to the improper recognition of income.</p>	<p>The IJB receives its income by way of budget allocations from Clackmannanshire Council, Stirling Council and NHS Forth Valley; and then commissions services in line with its Strategic Plan. As this limits the opportunity for manipulation, we have rebutted the presumed risk of improper recognition of income.</p>	<ul style="list-style-type: none"> • We have rebutted the risk of material misstatement caused by income recognition, therefore no specific procedures are required as part of our planned audit work. • We will, however, review management arrangements for confirming year end balances with partners. • We will also confirm with the auditor of partner bodies that they have carried out audit work covering the financial systems which provide the IJB income recorded in the accounts.
<p>3 Fraud over expenditure.</p> <p>The Financial Reporting Council's Practice Note 10 requires auditors of public bodies to consider the risk of significant misstatement in the financial statements due to manipulation and fraud over expenditure recognition</p>	<p>IJB expenditure is processed through the financial systems of the partner bodies. The manipulation of expenditure is deemed as a risk at the Councils and Health Board rather than the IJB. We obtain assurances from the auditors of the partner bodies over the accuracy and completeness of transactions coded to IJB account codes. Consequently, we have rebutted the risk of improper recognition of expenditure within the IJB.</p>	<ul style="list-style-type: none"> • We have rebutted the risk of material misstatement caused by fraud in expenditure, therefore no specific procedures are required as part of our planned audit work. • We will, however, review management arrangements for confirming expenditure for the year and year end balances with partners. • We will also confirm with the auditor of partner bodies that they have carried out audit work covering the financial systems which produce expenditure incurred by the IJB in its accounts.
<p>Wider dimension risks</p>		
<p>4 Financial sustainability</p> <p>2019/20 budget overspend</p> <p>During 2019/20, the IJB has faced a number of financial challenges including:</p> <ul style="list-style-type: none"> • The 2019/20 budget outlined that savings and efficiencies of £7.282 million were required to break even. The IJB identified savings of £3.302 million, some of which are at risk of not being achieved. Therefore, there is a residual budget gap of £3.980 million for 2019/20. • The latest budget monitoring report for the period to 30th 	<p>Regular financial monitoring is reported to the IJB and discussed with partners.</p> <p>The IJB plans to update the integration scheme during 2020 to make it clearer how overspends will be financed and accounted for in future.</p> <p>Partners will meet to agree the basis for financing the projected 2019/20 overspend.</p> <p>Due diligence will be completed over the</p>	<ul style="list-style-type: none"> • Review and assess the progress in identifying required savings with partner bodies and their impact. • Appraise the approach for agreeing year end IJB outturns between partner bodies. • Consider the extent to which partners agree a basis on which to fund the overspend. • Review the progress the IJB have made towards agreeing the 2020/21 budget and agreeing the

 Audit Risk	Source of assurance	Planned audit work
<p>November 2019 projects a deficit of £2.078 million for 2019/20.</p> <p>The IJB brought forward £1.977 million of earmarked general fund reserves into 2019/20. Discussions are ongoing to agree how much (if any) of the reserves balance can be used to fund the projected deficit.</p> <p>The recovery actions in place will not deliver the efficiency savings required. Therefore, there is a risk that the IJB will not achieve a break-even position in 2019/20. The integration scheme outlines, in broad terms, the procedures that partner bodies should follow in the event of an overspend. As these procedures are subject to agreement, discussions are underway between partners to agree how the projected overspend for 2019/20 will be funded.</p> <p>Period to 2021/22</p> <p>In the medium term the IJB will continue to face a number of financial challenges, including:</p> <ul style="list-style-type: none"> • Efficiencies and savings of £9.982 million have been identified for the three-year period to 2021/22, however, this still leaves a budgeted gap of £6.299 million over this period. • Increasing demand for services, particularly within adult social care and set aside services. • Continued volatility in prescribing costs and increase in demand. <p>There is a risk to financial sustainability and the sustainability of future services.</p>	<p>2020/21 budget setting process. This will build on experience gained in prior years and the need for the IJB to meet savings requirements.</p>	<p>efficiencies required to break even.</p>
<p>5 Financial management</p> <p>A three-year financial plan is in place for 2019/20 to 2021/22. This identifies the savings required to achieve a balanced budget over the three-year period. However, this requires to be aligned to the IJBs most up to date strategic plan and the consequent directions issued to the partner bodies.</p>	<p>The Transforming Care Programme is being developed as the delivery plan to underpin pursuance of Strategic Plan priorities and deliver financial efficiencies. This will be aligned to medium term financial planning.</p>	<ul style="list-style-type: none"> • Monitor progress in linking financial plans to the IJBs strategic plan and objectives. • Review the progress the IJB have made towards agreeing the 2020/21 budget and agreeing the efficiencies required to break even over the medium term.

**Audit Risk****Source of assurance****Planned audit work**

Source: Audit Scotland

Reporting arrangements

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

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

7. We will provide an independent auditor's report to the IJB and Accounts Commission setting out our opinions on the annual accounts. We will provide the Accountable Officer, the Auditor General for Scotland and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2 2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	10 March 2020	24 March 2020
Annual Audit Report	4 September 2020	16 September 2020 (TBC)
Independent Auditors Report	28 August 2020	16 September 2020 (TBC)

Source: Audit Scotland

Audit fee

8. The proposed audit fee for the 2019/20 audit of the IJB is £26,560 [£25,000 in 2018/19]. In determining the audit fee we have taken account of the risk exposure of Clackmannanshire & Stirling Integration Joint Board, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 10 June 2020.

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

Responsibilities

Audit Committee and Accountable Officer

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

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

Appointed auditor

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

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

Audit scope and timing

Annual accounts

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

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

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

- give a true and fair view in accordance with applicable law and the 2019/20 Code of the of the state of affairs of the IJB as at 31 March 2020 and its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code.
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



Statutory other information in the annual accounts

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

17. We also review the content of the annual report for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

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

19. The calculated materiality values for the IJB are set out in [Exhibit 3](#).

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the figure we use to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020 based on the 2018/19 audited annual report and accounts.	£1.900 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have set performance materiality at 60% of planning materiality.	£1.140 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been set at 2.5% of planning materiality (rounded).	£0.050 million

Source: Audit Scotland

Timetable

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

Exhibit 4

Annual accounts timetable

 Key stage	 Date
Agreement of transactions and balances with partner bodies	15 May 2020
Latest submission date of unaudited annual accounts with complete working papers package	10 June 2020
Consideration of unaudited annual accounts by those charged with governance	24 June 2020 (TBC)
Latest date for final clearance meeting with Chief Finance Officer	21 August 2020
Issue of Letter of Representation and proposed Independent Auditor's Report	28 August 2020
Agreement of unaudited unsigned annual accounts by Audit Scotland	28 August 2020
Issue of Annual Audit Report to those charged with governance	4 September
Independent Auditor's Report signed by Audit Scotland	By 25 September

Internal audit

21. Internal audit is provided by the partner bodies. Overall planning and reporting of these services, as they impact the IJB, are provided by the NHS Forth Valley internal audit team for the three-year period to 2022/23. NHS Forth Valley's

internal audit function is provided by Fife, Tayside and Forth Valley Audit and Management Services (FTF).

22. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). ISA 610 requires an assessment on whether the work of the internal audit function can be used for the purposes of external audit. This includes:

- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
- the level of competence of the internal audit function
- whether the internal audit function applies a systematic and disciplined approach, including quality control.

23. We have concluded, based on our review of the internal audit function provided by FTF, that they generally comply with the PSIAS and that appropriate documentation standards and reporting procedures are in place. We have relied on this work for our own purposes.

Using the work of internal audit

24. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication.

25. From our initial review of internal audit plans, we do not plan to use the work of internal audit when forming our opinion on the financial statements. However, we will consider the outcomes of this work and review internal audit's arrangements for supporting the Governance Statement reported in the annual report and accounts.

26. In respect of our wider dimension audit responsibilities we plan to use the following areas of internal audit work:

- Review of systems of risk management.
- Review and mapping of assurances over key risks and controls.
- Assessment of accountability structure in respect of clinical and care governance.

Audit dimensions

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

Exhibit 5

Audit dimensions



Source: Code of Audit Practice

28. The appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

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

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

Financial management

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

- arrangements in place to ensure systems of internal control are operating effectively;
- effective budgetary control system in communicating accurate and timely financial performance;
- assured itself that its financial capacity and skills are appropriate; and
- appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

Governance and transparency

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

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

Value for money

32. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether the IJB can demonstrate:

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

Best Value

33. Integration Joint Boards have a statutory duty to make arrangements to secure best value. We will review and report on these arrangements.

Independence and objectivity

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

35. The engagement lead (i.e. appointed auditor) is John Cornett, Audit Director. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the IJB.

Quality control

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

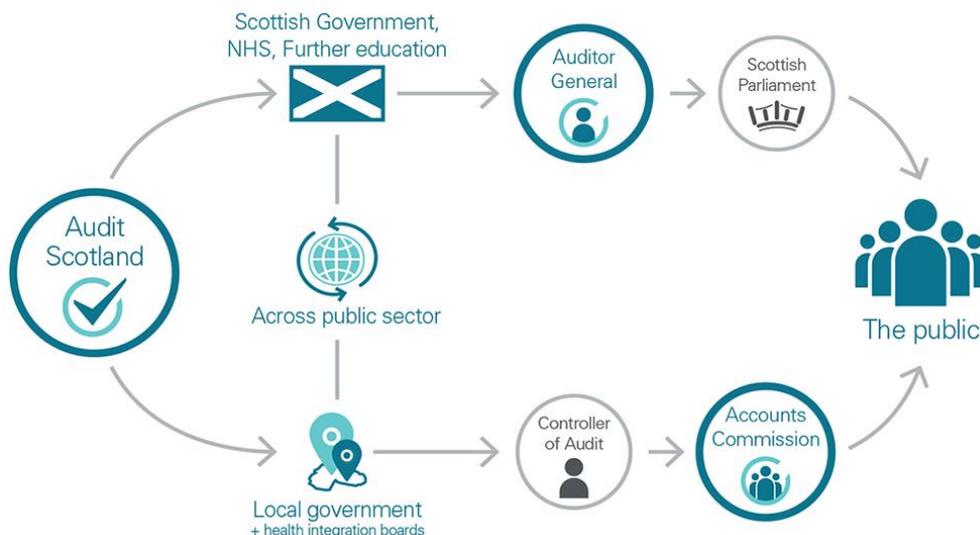
37. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that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

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

Who we are

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

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



About us

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

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

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

Clackmannanshire & Stirling Integration Joint Board

Annual Audit Plan 2019/20

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Clackmannanshire & Stirling

Health & Social Care
Partnership

Integration Joint Board Audit and Risk Committee

24 March 2020

Agenda Item 5

Internal audit progress report

For Noting

Paper presented by	J Lyall
Author	A Gaskin
Exempt Report	No



Clackmannanshire
Council



Directions	
No Direction Required	<input checked="" type="checkbox"/>
Clackmannanshire Council	<input type="checkbox"/>
Stirling Council	<input type="checkbox"/>
NHS Forth Valley	<input type="checkbox"/>

Purpose of Report:	The aim of this report is to brief the Audit and Risk Committee on the progress on the 2019/20 IJB internal audit plan and to inform the Audit Committee of relevant Clackmannanshire Council, Stirling Council and NHS Forth Valley internal audit reports, as agreed with the Chief Officer / Chief Finance Officer as relevant to the IJB Audit Committee.
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Recommendations:	<p>The Audit and Risk Committee is asked to:</p> <ul style="list-style-type: none"> • Note the progress on the 2019/20 internal audit plan set out at appendix 1; • Note the summaries of relevant reports from the partner bodies set out at appendix 2.
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1. Background

- 1.1. The Clackmannanshire & Stirling IJB Internal Audit Plan 2019/20 was approved by the Audit and Risk Committee at its meeting on 25 September 2019.
- 1.2. Progress with the plan is shown in appendix 1
- 1.3. Appendix 2 summarises relevant reports from the partner bodies.

2. Progress

- 2.1. Resources to deliver the plan are provided by the NHS Forth Valley and the Clackmannanshire Council and Stirling Council Internal Audit services. Work on the completion of the 2019/20 internal audit plan is ongoing. We therefore expect to deliver the 2019/20 plan by June 2020.

3. Conclusions

- 3.1. Completion of the planned programme of internal audit work for 2019/20 is progressing as anticipated. Audit work will be sufficient to allow the Chief Internal Auditor to provide his opinion on the adequacy and effectiveness of internal controls at year-end.

4. Appendices

- Appendix 1 – internal audit progress
Appendix 2 – summaries of relevant reports from the partner bodies.

Fit with Strategic Priorities:	
Care Closer to Home	<input type="checkbox"/>
Primary Care Transformation	<input type="checkbox"/>
Caring, Connected Communities	<input type="checkbox"/>
Mental Health	<input type="checkbox"/>
Supporting people living with Dementia	<input type="checkbox"/>
Alcohol and Drugs	<input type="checkbox"/>
Enabling Activities	
Technology Enabled Care	<input type="checkbox"/>
Workforce Planning and Development	<input type="checkbox"/>
Housing and Adaptations	<input type="checkbox"/>
Infrastructure	<input type="checkbox"/>

Implications	
Finance:	There are no resource implications arising from the recommendations in this report.
Other Resources:	This report, and the provision of an internal audit service in general, helps the Integration Joint Board and the Partnership in their delivery against National Health & Wellbeing Outcome 9: Resources are used effectively and efficiently to deliver Best Value.
Legal:	The internal audit Strategic and Annual Plans help to ensure that the Integration Joint Board complies with the Local Authority Accounts (Scotland) Regulations 2014. The plans are aligned with the Integration Joint Board's Strategic Risk Register. The delivery of an Internal Audit service in itself helps address risk HSC002 in the Strategic Risk Register: Leadership, Decision Making and Scrutiny (including effectiveness of governance arrangements and potential for adverse audits and inspections).
Risk & mitigation:	Adequate and effective governance arrangements, including risk management and internal control, are necessary to deliver the outcomes and priorities of the IJB.
Equality and Human Rights:	The content of this report does not require a EQIA. No equalities issues arise from the recommendations of this report.
Data Protection:	The content of this report does not require a DPIA

Clackmannanshire & Stirling IJB Audit & Risk Committee
24 March 2020
Internal audit progress report Appendix 1

Ref	Audit	Indicative Scope	Target Audit Committee	Planning commenced	Work in progress	Draft issued	Completed	Grade
CS01-20	Audit Planning and Management	Liaison with management and attendance at Audit & Risk Committee. Preparation of Annual Internal Audit Plan	Sept-19					N/A
CS02-20	Audit Follow-up	Follow-up of previous Internal Audit recommendations and agreed governance actions	Ongoing					
CS03-20	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Jun-19					N/A
CS04-20	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures	Ongoing					
CS05-20	Risk Management	Review of systems of risk management, assessment of risk.	Mar-20					
CS06-20	Assurance mapping	Overall review and mapping of assurances over key risks and controls and assessment of 3 rd line of defence maturity to inform production of strategic internal audit plan.	Mar-20					
CS07-20	Clinical & Care Governance	Review of assurances over quality of assurances, reporting and scrutiny and assessment of accountability structure in respect of clinical and care governance.	Jun-20					

Clackmannanshire & Stirling IJB Audit & Risk Committee
24 March 2020
Internal audit progress report Appendix 2

NHS Forth Valley Report detail

Report No.	Report Description	Opinion	Key findings
A08/20	Internal Control Evaluation	N/A	<p>NHS Forth Valley considered the Ministerial Steering Group (MSG) proposals and Audit Scotland report and contributed to the IJBs self-assessments against each of the 25 proposals. While a number of reporting mechanisms to the IJBs will provide assurance on progress with the plan we would expect that NHS Forth Valley will maintain an awareness of the MSG action plan contents and progress with implementing related actions. SLT, the Staff Governance Committee and NHS Board (Blueprint for Good Governance Improvement Plan) receive regular updates on integration. It is intended to widen this to include updates on MSG agreed actions.</p> <p>NHS Forth Valley, in support of the related actions and as reported in November 2019, has commissioned Buchanan Associates to develop financial arrangements for Set Aside Services to progress the MSG findings. Both Partnerships and acute services staff are engaged in this process and this work will be reported to the NHS Board.</p>
A26/20	Corporate Programme Management Office (CPMO)	N/A	<p>The CPMO has a key role in supporting how savings are delivered by services across the organisation, to help ensure that NHS Forth Valley achieves a balanced financial position in the three years to 2021/22. Balancing the budget for services commissioned by the Integration Authorities will also be required and the NHS Board as part of its Annual Operational Plan process will develop a three year recovery plan.</p> <p>Accountability and ownership will need to be evidenced and the NHS Board, Integration Authorities or Performance & Resources Committee will have an important role in holding project owners, as defined by individual project plans, to account.</p> <p>Management have agreed that the CPMO core team overarching work plan will be underpinned by individual project plans which will also feature in the Integration Authorities Recovery Plans.</p>
A13/19	Out of Hours Services 2C Practices		<p>This review considered the actions in place to mitigate the risks to sustainability of GP services (including Out of Hours and 2C practices), and specifically considered the risks to implementation of the Primary Care Improvement Plan.</p> <p>Internal audit recommended that the NHS Forth Valley should consider how it can assist the IJBs to promote commissioning of services that address local care and support needs across the whole health and care system, as locality planning and service planning develops. NHS Forth Valley have committed to ensuring Locality Planning Groups are fit for purpose and align with clinical services and support the extrinsic role of GP Quality Clusters.</p> <p>Health and Social Care Partnerships locality information will be used to inform service redesign, and the required infrastructure to support it, through existing structures including Care and Clinical Governance Groups and IJB Senior Leadership Teams.</p> <p>NHS Forth Valley has also agreed to:</p> <ul style="list-style-type: none"> work with colleagues in the HSCPs to support enhanced collaboration with the 3rd Sector to ensure delivery of the nine health and wellbeing outcomes; prioritise support to deliver primary care Information Technology (IT) through the dedicated IT/eHealth Resource. The eHealth team will continue to work with GP leads and others, including representatives from HSCPs where appropriate, to ensure that IT developments

Clackmannanshire & Stirling IJB Audit & Risk Committee
24 March 2020
Internal audit progress report Appendix 2

			are fit for purpose and support multi-professional working.
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Clackmannanshire Council Report detail

Report No.	Report Description	Opinion	Key findings
A09	Creditors Purchase to Pay Cycle (Purchase Order / Invoice Processing and Authorisation)	Substantial Assurance	We reviewed a sample of transactions across all Directorates. We recommended that all Authorisation and Certification officers are reminded of their roles and responsibilities, and of the requirement to comply with the Financial Regulations and Contract Standing Orders. We were content that there were no instances where Purchase Order / Invoice Authorisation and Certification approval limits had been exceeded.
A10	System Administration – High Privilege User Access to Key Corporate Systems	Substantial Assurance	Focussed on ensuring that internal control weaknesses similar to those exploited in a significant fraud at Dundee City Council (DCC) do not exist in relation to the high privilege users with access to Techone, the corporate IT systems that interface with the Techone purchase ledger, and BACS payment software. We identified the seven key control weaknesses that were exploited at DCC, and were content that no individual user had the same combination of high privilege access that had been exploited there.
A12	Business Continuity Management	Substantial Assurance	The Council has a Business Continuity Management Policy, and risk management has been fully embedded into the process, through the performance of a Business Impact Analysis at departmental level, and the development of a robust corporate Business Continuity Plan. Guidance and training has been provided on the principles of Business Continuity Management. A programme of testing of business continuity arrangements was being developed.
A15	Social Work Information System – Project Planning, Management, and Implementation.	TBC	Fieldwork in progress.

Stirling Council Report detail – N/A



Clackmannanshire & Stirling

Health & Social Care
Partnership

Integration Joint Board Audit & Risk Committee

24 March 2020

Agenda Item 6

Strategic Risk Register For Approval

Paper presented by	Ewan Murray
Author	Ewan Murray
Exempt Report	No



Clackmannanshire
Council



NHS
Forth Valley

Purpose of Report:	To provide the Audit and Risk committee with the Partnerships Strategic Risk register for review and approval.
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Recommendations:	<p>The Audit and Risk Committee is asked to:</p> <ul style="list-style-type: none"> • Review and approve the Strategic Risk Register • Endorse the approach to bring a Risk Framework back in 6 months
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1. Background and Considerations

- 1.1 In line with approved Performance Reporting Frameworks the Integration Joint Board receive updates on high risks on an exception basis.
- 1.2 The Audit and Risk Committee undertakes a scrutiny function for the Integration Joint Board in term so review of the full Strategic Risk Register.
- 1.3 Taking into account feedback from users of the Risk Register and appropriate professional advice the format and structure of the Strategic Risk Register was been reviewed to enhance readability and scrutiny.
- 1.4 The Strategic Risk Register is regularly reviewed by the Partnership Management Team and updated thereafter by the Chief Finance Officer. As part of the latest update 2 specific risks have been added; GP Sustainability (HSC 015) and COVID 19 (HSC 016).
- 1.5 Risk Leads from both Clackmannanshire and Stirling Council are currently reviewing the HSCP's Risk Management Strategy and it is proposed that a Risk Framework will be brought back to the Audit and Risk Committee in 6 months for consideration.

2. Appendices

Strategic Risk Register

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes	Risk Direction
HSCP 001	Financial Resilience (This risk relates to financial and operational stability, and commissioning. It includes the sustainable capacity across all sectors, and co-location and/or sharing of teams and assets).	1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making'	Current (4) Target (3)	Current (5) Target (4)	Current (20) High Target (12) Medium	1. Establishment of revised programme management arrangements including structure to monitor transforming care programme including savings delivery. 2. Review and continual assessment of deliverability of efficiency and redesign programmes and alignment to Strategic Plan Priorities 3. Development and approval of medium term financial plan to complement and support delivery planning to implement Strategic Plan. 4. Development of further cost reduction options for consideration by IJB. 5. Agreed process for agreement and payment of contract rates including uplifts. 6. Identify and mitigate as far as possible the financial risk associated legislative changes including the Carers Act and Free Personal Care for <65s 7. Develop planning and shared accountability arrangements for Unscheduled Care and the 'set aside' budget for large hospital services based on self assessment presented to June 18 IJB. . 8. Review of Governance Framework including Scheme of Delegation, Financial Regulations and Reserves Policy and Strategy as part of prudent financial planning and	Chief Finance Officer / Chief Officer	Recommendations of Scottish Government Finance Review to be considered. Need to consider how phased delegation to Chief Officer and possible future co-ordinated services impacts reporting and financial risk.	

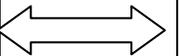
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes	Risk Direction
						management arrangements. 9. Review and agree relationship with Alcohol and Drugs partnership including financial plan and impact on outcomes. 10. Development of alignment of investment to Strategic Commissioning Plan priorities and consideration of future disinvestment options 11. Horizon Scanning arrangements across the Partnerships e.g. weekly leadership meetings, monthly finance officers meetings to highlight potential emerging risks and/or changes in policy or legislation with financial implications. 12. Financial Reporting to Integration Joint Board, Strategic Planning Group and Joint Management Team including development, when possible, of locality level reporting. 13. Ongoing monitoring of demand trends and relationship between investment and key performance indicators including Delays to Discharge 14. Ensuring Role and Function of Finance & Performance Committee is discharged to give assurance to IJB. 15. Board Effectiveness Review			

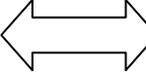
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

Ref	Risk	Strategic Fit	Likelihood	Impact	Risk Score	Risk Reduction Action	Risk Owner(s)	Notes	Risk Direction
						16. Review of Third Sector funding arrangements including totality of funding allocations, contribution to Strategic Plan Priorities, activity and outcomes from constituent authorities and Transformation Funding.			

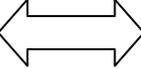
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 002</p>	<p>Leadership, Decision Making and Scrutiny (including effectiveness of governance arrangements and potential for adverse audits and inspections).</p>	<p>1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making'</p>	<p>Current (3) Target (2)</p>	<p>Current (4) Target (4)</p>	<p>Current (12) Medium Target (8) Low</p>	<p>1. Development of Transforming Care Board including input from Chief Executives of constituent authorities. 2. In line with the Participation and Engagement Strategy Develop ongoing approach to engagement. 3. Board Effectiveness Review, MSG improvement Plan and consolidated action planning. 4. Review of Governance Frameworks and Scheme of Delegation. 5. Integration Joint Board development programme 6. Development of Transforming Care Programme as delivery plan to support the pursuance of Strategic Commissioning Plan priorities. 7. Consideration of Glasgow Caledonian University Priority Setting Frameworks to inform decision making.</p>	<p>Chief Officer</p>	<p>Annual Internal Audit Report considered annually. Require to agree monitoring arrangements for MSG Improvement Plan</p>	<p align="center"></p>
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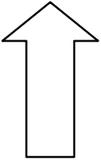
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 003</p>	<p>Sustainability of Partnership (The unique three way Health & Social Care Partnership fails to further develop due to differing priorities and requirements).</p>	<p>1. National Core Outcome 'Resources are Used Effectively & Efficiently'.</p>	<p>Current (3) Target (1)</p>	<p>Current (4) Target (3)</p>	<p>Current (12) Medium Target (3) Low</p>	<ol style="list-style-type: none"> 1. Establish, implement and periodically review Governance Framework. 2. Regular Meetings of Chief Officer and Chief Executives. 3. Pre Agenda and use of briefings / seminars where appropriate (e.g. budget , unscheduled care) 4. Review of Governance and committee arrangements including reviews of committee structure 5. Board Development Programme. 6. Ongoing Staff Engagement 7. Review of Integration Scheme 8. Review of adequacy of management and professional structures. 9. Investment in Enhanced Structures including Heads of Service posts. 10. Development of Assurance Frameworks 	<p>Chief Officer & Chief Executives</p>		
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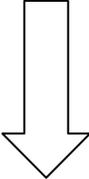
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 004</p>	<p>Performance Framework (This relates to the responsibility of the Health and Social Care Partnership to provide an overview of performance in planning and carrying out the integrated functions in an open and accountable way).</p>	<p>1. National Core Outcome ‘Resources are Used Effectively & Efficiently’ 2. Local Outcome ‘Decision Making’.</p>	<p>Current (2) Target (1)</p>	<p>Current (4) Target (4)</p>	<p>Current (8) Low Target (4) Low</p>	<p>1. Develop linkage of performance reporting to Strategic Plan Priorities and Outcomes Framework 2. Minimise duplication and bureaucracy to ensure performance management and reporting meaningful and realistic. 3. In relation to Measuring Performance Under Integration agree and monitor targets / trajectories. 4. Further develop approach to Annual Performance Report including future development of planning and reporting at locality level and benchmarking with ‘peer’ Health and Social Care Partnerships. 5. Develop workplan for Finance and Performance Committee to undertake performance review and assurance role for IJB. 6. Development of performance measures and reporting at locality level.</p>	<p>Heads Of Service / Chief Officer / Chief Finance Officer</p>		
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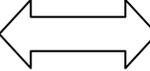
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 005</p>	<p>Culture/HR/Workforce Planning (This risk relates broadly to the work of Human Resource management across all partners to Workforce Planning for the 'in scope' workforce. It includes developing culture, behaviours and values, as well as sustainable change skills and capabilities).</p>	<p>1. National Core Outcome 'Engaged Workforce', and 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making'</p>	<p>Current (3) Target (1)</p>	<p>Current (4) Target (4)</p>	<p>Current (12) Medium Target (4) Low</p>	<p>1. Develop multi-disciplinary care pathways and teams. 2. Refresh/ review workforce strategy and plan. 3. Ongoing staff engagement. 4. Progress appointment to OD vacancy. 5. Participation in Collaborative Leadership in Practice (CLiP) programme 6. Models of Neighbourhood Care in Rural West Stirlingshire 7. Pre IJB Briefings with staff side reps 8. Move to consistent use of iMatter staff survey platform across the constituent authorities, and the development of reporting infrastructure against HSCP within that system. 9. Staff Development and Training Programmes including Mandatory Training.</p>	<p>OD Advisor / Heads of Service</p>	<p>Key strategic plans in place, Workforce Plan was refreshed as part of Strategic Commissioning Plan process, and the Participation & Engagement Strategy is also being refreshed. Further work on Equalities Mainstreaming requires to be completed.</p> <p>Risk will reduce when OD advisor post recruited to.</p>	
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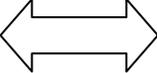
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 006</p>	<p>Experience of service users/patients/unpaid carers (This risk is about failure to engage adequately and fully with stakeholders, in particular those harder to reach groups of service users and their unpaid carers. It includes feedback and learning from complaints. Key challenges in this area are around measuring and evidencing change).</p>	<p>1. National Core Outcome 'Carers are supported', and 'Positive Experiences' and Local Outcome 'Experience' 2. Local Outcome 'Community Focused Supports'</p>	<p>Current (3) Target (2)</p>	<p>Current (3) Target (3)</p>	<p>Current (12) Low Target (6) Low</p>	<p>1. Implement Participation and Engagement Strategy. 2. Implementation of Carers Act. 3. Collegiate working across Forth Valley in relation to Ministerial Steering Group (MSG) indicators. 4. Strategic Commissioning Plan and Budget Consultation process 5. Ongoing processes of participation and engagement. 6. Monitor trends in service user satisfaction, 7. Briefing sessions to support service user and unpaid carer IJB members. Purchase of non voting members ipads and training scheduled to support them in their roles. 8. Inclusion of data within Annual Performance Report (APR)</p>	<p>Chief Officer</p>	<p>An Equality Outcomes and Mainstreaming Report has been considered by the Integration Joint Board in April 2016 and published. Equality and Human Rights Impact Assessment will be completed where required. The IJB report template revised. Local Government Benchmarking Framework</p>	
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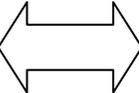
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 007</p>	<p>Information Management and Governance (This risk relates to Information Management and Governance, and the risk of increased demand for relevant areas of provision covering Health & social Care combined. It includes the lack of resources which are fit for purpose, capacity and capability of staff, as well as records and data management processes. It also covers Information and Communication Technology systems, infrastructure, data protection and data sharing).</p>	<p>1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making'</p>	<p>Current (3) Target (3)</p>	<p>Current (4) Target (3)</p>	<p>Current (12) Medium Target (9) Medium</p>	<p>1. Refresh data sharing governance arrangements. 2. Consideration of development of information sharing portal. 3. Further Development of Cross ICT system working capabilities across constituent authorities. 4. GDPR arrangements. 5. Learning points from experience of ICT arrangements for Bellfield centre. 6. Participate as key customer in procurement of replacement Adult Social Care information systems. 7. Records Management Plan refreshed and lodged with the Keeper during Summer 2019.</p>	<p>Chair of Data Sharing Partnership</p>	<p>This risk relates to Information Management and Governance. Including the difference between anonymised information, identifiable information, and performance information.</p>	
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CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 008</p>	<p>Information sharing process and practice (This relates to the risk of a lack of a structured common information provision across council social work areas and NHS, which is monitored, evaluated and managed operationally within integrated functions of the Clackmannanshire and Stirling Health and Social Care Partnership).</p>	<p>1. National Core Outcome 'Resources are Used Effectively & Efficiently' 2. Local Outcome 'Decision Making'</p>	<p>Current (4) Target (3)</p>	<p>Current (4) Target (4)</p>	<p>Current (16) High Target (12) Medium</p>	<p>1. Building sufficient capacity and capabilities to carry out analytical functions for partnership in the long term including use of LIST Analysts 2. Appropriate Information Sharing Agreements are in place and reviewed timeously. 3. Develop use of SOURCE system to inform planning and benchmarking. 4. Explore use of Systems Dynamics Modelling (via LIST support) 5. Memorandum of Understanding being progressed through constituent authorities which will allow LIST team easier access to appropriate information systems 6. Analytical Workplan</p>	<p>Chair of Data Sharing Partnership / Programme Manager</p>	<p>This risk relates to Information Management and Governance. Including the difference between anonymised information, identifiable information, and performance information.</p>	
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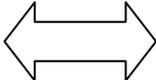
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 009</p>	<p>Effective Links with other Partnerships (This risk relates to partnership planning and effective links with other partnerships. Such as Community Planning, Third and Voluntary Sectors, Criminal Justice, Housing, Falkirk Health and Social Care Partnership, Emergency Planning and Resilience Partnership).</p>	<p>1. National Outcome ‘Resources are Used Effectively and Efficiently, and ‘ People are safe’</p>	<p>Current (3) Target (2)</p>	<p>Current (3) Target (3)</p>	<p>Current (9) Medium Target (6) Low</p>	<p>1. Develop statutory links with Community Planning Partnerships in Clackmannanshire and Stirling including developing plans to lead Wellness Agendas. 2. Develop links with Public Protection Fora. 3. Clarification of Relationship and Accountabilities with Alcohol and Drug Partnerships at Forth Valley and Partnership levels. 4. Develop relationships, linked to approach to Annual Performance Report, with ‘peer’ Health and Social Care Partnerships 5. Maintain effective working relationships with Third Sector Interface organisations and Providers through mechanisms such as Providers Fora. 6. Ensure officers participate actively in national groups including Chief Officers Group, IJB Chief Finance Officers and Integration Managers Networks 7. Established and effective relationships with Officers from Falkirk HSCP in relation to pan Forth Valley services and future coordination. 8. Use of Social Care Insights reports and other benchmarking data to identify and learn from high performing partnerships.</p>	<p>Chief Officer, Head of Service (SP & HI) Chief Finance Officer</p>	<p>Links are currently established with partners, including: a) Criminal Justice Authority (and successors) and Community Planning Partnership (note: these are Statutory links) b) Alcohol and Drugs Partnership (ADP) and Public Protection fora c) Third and Independent Sectors – representation as appropriate at Integration Joint Board and Strategic Planning Group, and representation of HSCP Officers on Third Sector Forum d) Housing Contribution Group</p>	
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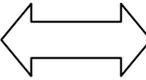
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 010</p>	<p>Harm to Vulnerable People, Public Protection and Clinical & Care Governance (This risk relates to the risk to self, to others, and from others. Public Protection and involves the strategic work of the Adult Protection Lead Officer, Child Protection Lead Officer, Mental Health Officers, Independent Chair of the Adult and Child Protection Committees, as well as processes such as PVG checking, and training procedures).</p>	<p>1. National Outcome 'Resources are Used Effectively and Efficiently', ' People are safe', 'Positive Experience', 2. 'Quality of life' Local Outcome 'Self-Management' 'Community Focused Supports', 'safety', Experience'</p>	<p>Current (2) Target (1)</p>	<p>Current (4) Target (4)</p>	<p>Current (8) Low Target (4) Low</p>	<p>1. Integration Joint Board has assurance that services operate and are delivered in a consistent and safe way. 2. Reviewed Clinical and Care Governance Framework (June 18 IJB) 3. Services work together to strive to meet Delayed Discharge targets. 4. Development of Health and Care Village in Stirling and implementation of model of care. 4. Primary Care Out Of Hours Service Review. 5. Review End Of Life Care pathways to ensure the right care is provided at the right time. 6. Establishment of Quarterly Clinical and Care Governance Meetings. 7. Review of Intermediate Care Services 8. Linkage with Performance Frameworks</p>	<p>Chief Social Work Officers / NHS Forth Valley Medical Director</p>		
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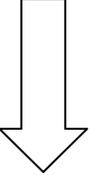
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 011</p>	<p>Sustainability and safety of adult placement in external care home and care at home sectors Both Local Authorities utilise externally commissioned care home placements for adults, particularly older adults. External care homes are commissioned and inspected nevertheless risks arise from the sustainability of care homes as business models; having enough scrutiny at an earlier stage of any risks or concerns within a care home; reviews of adult placements by Local Authorities should take place at a minimum of once a year.. Capacity to review is under significant pressure and an escalation method of concern needs put in place. Approach replicated, as appropriate for Care at Home providers.</p>	<p>1. National Outcomes 'People are Safe' 'Positive Experience' 2. Quality of Life</p>	<p>Current (4) Target (2)</p>	<p>Current (4) Target (2)</p>	<p>Current (16) High Target (4) Low</p>	<p>1. Provider forums are in place as is a commissioning and monitoring framework. 2. There is clear regulation and inspection. 3. The thresholds matrix for homes around adult support and protection has been implemented and is being monitored. 4. A process for reviews and a clear escalation model is being developed including reporting to the Clinical and Care Governance Group. 5. Monitoring of Financial Sustainability of Providers using informatics provided via Scotland Excel and local intelligence 6. Future consideration of mixed economy options for future models of care. 7. Business continuity planning arrangements. 8. Preparation on Briefings for Senior Officers (including Chief Executives) and IJB Chair and Vice Chair on emergent provider issues 9. Plan to undertake caseload review. 10. New Care and Support Framework</p>	<p>Heads of Services / Strategic Commissioning Manager /Adult Support and Protection Coordinator</p>	<p>Recent research published by Glasgow Caledonian University highlights growing trends in the handing back of social care contracts to Local Authorities.</p>	
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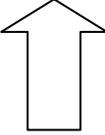
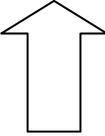
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 012</p>	<p>Adult community nursing workforce demographic / resilience of service. This risk relates to the sustainability of community nursing workforce as more than 30% will retire within next 5 years.</p>	<p>Health and Social Care Outcomes</p> <ul style="list-style-type: none"> • People can live well at home for as long as possible • People are safe and live well for longer • People are satisfied with the care they get 	<p>Current (3)</p> <p>Target (2)</p>	<p>Current (4)</p> <p>Target (3)</p>	<p>(12)</p> <p>Medium</p> <p>Target (6) Low</p>	<ol style="list-style-type: none"> 1. Proactively implement Transforming community Nursing programme 2. Review Clinical and Care Governance Framework. 3. Review models of community working and optimise opportunities of integration. 4. Review End Of Life Care pathways to ensure the right care is provided at the right time. 5. Proactive recruitment including opportunities for new roles, such as the building on the national funding for newly qualified nurses for practice nurse training to extend their experience to community work. 6. Explore opportunities with staff to optimise retention. Flexible working, training, education. 7. Consider organisational change opportunities to build workforce capacity. 	<p>Director of Nursing, Head of Service (CC) and Head of Community nursing.</p>		
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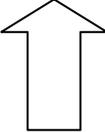
CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 013</p>	<p>Potential Impact of the UK Decision to Leave the EU (commonly referred to as Brexit)</p>	<p>1. National Outcome ‘Resources are Used Effectively and Efficiently, and ‘ People are safe’</p>	<p>Current (3) Target (3)</p>	<p>Current (3) Target (3)</p>	<p>9 (Medium) 9 (Medium)</p>	<p>1. Continue to work with constituent authorities to understand assessed risk in relation to commissioned functions and service delivery. 2. A reporting process has been established and updates on status are collated for the Partnership and submitted to Scottish Government via NHSFV’s emergency planning team on behalf of the HSCP. Frequency of status updates varies dependent on evolving situation. 3. All commissioned services have updated their business continuity plans, as have constituent authorities. 4. Periodically review plans in light of transitional arrangements and emergent issues.</p>	<p>Head of Service (SP & HI),</p>		
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CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 014 (added 26 May 2019)</p>	<p>Ability to Deliver Primary Care Improvement Plan including tripartite agreement within additional resources provided by Scottish Government</p>	<p>1. National Outcome 'Resources are Used Effectively and Efficiently, and ' People are safe'</p>	<p>Current (4) Target (3)</p>	<p>Current (4) Target (3)</p>	<p>16 High 9 Medium</p>	<p>1. Continue to work collaboratively with NHS Board and LMC reps via Programme Board 2. Continue to explore options to maximise impact from available investment 3. Ensure reporting to Scottish Government reflects risk in ability to meet policy objectives and tripartite agreement</p>	<p>Chief Officer / Chief Finance Officer / Programme Manager</p>	<p>Plan is delivered on pan Forth Valley basis with NHS FV Chief Exec chairing Programme Board</p>	
<p>HSC 015 (added 21 Feb 2020)</p>	<p>GP Sustainability: Risk that general practice will not be able to sustain the delivery of general medical services to the population</p>	<p>1. National Outcome 'Resources are Used Effectively and Efficiently, and ' People are safe'</p>	<p>Current (4) Target (3)</p>	<p>Current (4) Target (3)</p>	<p>16 High 9 Medium</p>	<p>1. GP Sustainability Group in Place including Horizon Scanning and Linkage to PCIP 2. 2C practice arrangements. 3. Recruitment drives 4. Promotion of Clacks and Stirling as positive place to live and work. 5. GP Premises Improvement Plans</p>	<p>Associate Medical Director / GP Clinical Leads / Chief Officer/ NHS Chief Exec</p>	<p>Plan is delivered on pan Forth Valley basis with NHS FV Chief Exec chairing Programme Board</p>	

CLACKMANNANSHIRE & STIRLING HEALTH & SOCIAL CARE PARTNERSHIP: STRATEGIC RISK REGISTER AT 17 March 2020

<p>HSC 016 (added 17 March 2020)</p>	<p>COVID 19: Risk that critical services to vulnerable population cannot be delivered as a result of novel coronavirus pandemic</p>	<p>1. National Outcome ' People are safe'</p>	<p>Current (4) Target (3)</p>	<p>Current (4) Target (3)</p>	<p>16 High 9 Medium</p>	<ol style="list-style-type: none"> 1. Review and Update Service Business Continuity Plans 2. Prepare costed mobilisation plans for government and service prioritisation plans. 3. Establish partnership coordination centre in Bellfield 4. Service monitoring arrangements. 5. Work with staff and providers to ensure, as far as possible, hospital and residential capacity freed and citizens 6. Flexible working arrangements where possible. 7. Effective and efficient linkage to emergency planning arrangements within constituent authorities and government. 8. Communications strategy managed through partnership coordination centre. 	<p>Partnership Leadership Team (Chief Officer, Heads of Service & Chief Finance Officer)</p>	<p>Partnership Co-ordination led by Chief Officer and links to Multiagency responses in place.</p>	
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Explanation of Scoring:

Likelihood and Impact are Scored on a 1-5 Rating. The scores are then multiplied to give an overall risk score. Risk scores over 15 are rated High/Red. Risk Scores from 9 to 15 are rated Medium / Amber and risk scores up to 8 are rated Low/ Green.

