



Council Building
2 High Street
Perth
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04/03/2022

Attached is a supplementary agenda for the Virtual Meeting of the **Audit and Performance Committee of the Perth and Kinross Integration Joint Board** being held on **Monday, 07 March 2022 at 09:30**.

If you have any queries please contact Committee Services - Committee@pkc.gov.uk.

Jacquie Pepper
Interim Chief Officer – Health and Social Care Partnership

Please note that the meeting will be streamed live via Microsoft Teams, a link to the Broadcast can be found via the Perth and Kinross Council website. A recording will also be made publicly available on the Integration Joint Board pages of the Perth and Kinross Council website following the meeting.

Members

Councillor Callum Purves, Perth and Kinross Council (Chair)
Councillor John Duff, Perth and Kinross Council
Pat Kilpatrick, Tayside NHS Board
Ronnie Erskine, Tayside NHS Board
Bernie Campbell, Carer Public Partner
Sandy Watts, Third Sector Forum

**Audit and Performance Committee of the Perth and Kinross Integration Joint
Board**
Monday, 07 March 2022

AGENDA

5.5 INTERNAL AUDIT PROGRESS REPORT AND INTERNAL AUDIT REPORTS 5 - 10

Report by Chief Internal Auditor (copy herewith G/22/38)

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AUDIT & PERFORMANCE COMMITTEE

7 March 2022

INTERNAL AUDIT PROGRESS REPORT

Report by Chief Internal Auditor
(Report No G/22/38)

PURPOSE OF REPORT

The purpose of this report is to provide the Audit & Performance Committee with an update on progress in relation to Internal Audit's planned activity.

1. BACKGROUND

The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit and Performance Committee in internal activity and on performance relative to the approved annual plan.

2. PROGRESS

Since the last report to the Audit and Performance Committee, Internal Audit has continued to work on the assignments from the approved Internal Audit Plans, as detailed in Appendix 1. Whilst the Corporate Support audit report will be completed by the Audit & Performance Committee meets, it will not be available in time for consideration and will therefore be considered, along with remaining two assignments, at the next meeting of the Audit & Performance Committee.

Work to deliver the Plan will be undertaken through a Joint Working Protocol agreed by the Chief Internal Auditors of both statutory partners.

3. INFORMATION SHARING PROTOCOL

In order to ensure that Perth & Kinross Integration Joint Board receives appropriate information on the adequacy and effectiveness of internal control, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective audit committees which covers the need to share internal

audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes. Two reports considered by NHS Tayside's Audit Committee have been identified as being of relevance to all IJBs and a summary is therefore contained within Appendix 2 to this report.

4. RECOMMENDATION

The Audit & Performance Committee is asked to note:

- a) the progress made in the delivery of the 2020/21 and 2021/22 plans; and
- b) the outputs from the two reports considered by NHS Tayside's Audit Committee.

5. CONSULTATION

The Chief Finance Officer has been consulted on the content of this paper.

Author(s)

| Name | Designation | Contact Details |
|---------|------------------------|--|
| J Clark | Chief Internal Auditor | InternalAudit@pkc.gov.uk |

APPENDICES

1. Internal Audit Plan Progress
2. Summaries of outputs from NHS Tayside Reports

Internal Audit Plans Progress Report February 2022

| 2020/21 | | | | | | | | |
|-------------|-------------------------------|---|------------------------|--------------------|------------------|--------------|-----------|-------|
| | Audit | Indicative Scope | Target Audit Committee | Planning commenced | Work in progress | Draft Issued | Completed | Grade |
| PKIJB 20-02 | Corporate Support | To ensure that arrangements are in place for the delivery of appropriate corporate support functions for the Partnership and IJB. | March 2022 | ✓ | ✓ | ✓ | ✓ | |
| 2021/22 | | | | | | | | |
| N/A | Audit Planning | Agreeing audit universe and preparation of strategic plan | Jun 2021 | ✓ | ✓ | ✓ | ✓ | N/A |
| N/A | Audit Management | Liaison with managers and Directors and attendance at Audit & Performance Committee | Ongoing | Ongoing | | | | N/A |
| N/A | Annual Internal Audit Report | CIA's annual assurance statement to the IJB and review of governance self-assessment | June 2022 | | | | | |
| PKIJB 21-01 | Leadership Capacity | To provide assurance of the capacity within the leadership team for the delivery of strategic objectives | March 2022 | ✓ | | | | |
| PKIJB 21-02 | Primary Care Improvement Plan | To provide assurance to the IJB over the arrangements in place for the implementation of the Primary Care Improvement Plan | March 2022 | ✓ | ✓ | | | |

Summary of reports from NHS Tayside

| Report No. | Report Description | Opinion | Key findings |
|------------|--|-------------------|---|
| T08/22 | Internal Control Evaluation (ICE) | N/A | <p>NHS Tayside has successfully managed the shorter term operational risks, ensuring continuation of service delivery and good performance throughout the pandemic. The focus must now be on management of longer term risks, most importantly the Waiting Times risk, and development of overall Clinical Strategy. Completion of the 2020/21 ICE and Annual Report recommendations will be crucial to the organisation's long terms success.</p> |
| T29/22 | Missing Clinical Psychology Case Records | Limited Assurance | <p>During the period December 2020 to April 2021, 78 Clinical Psychology Case Records were reported as missing. Internal Audit were requested by the Board Secretary / SIRO to undertake a review of the wider governance and risk implications of the missing records, the adequacy of the investigations and implementation of subsequent actions taken by NHS Tayside following identification of the missing records. Internal audit and management conducted further investigation, but the missing records have not been found.</p> <p>The Internal Audit review raised a number of serious concerns over the way in which the Local Adverse Event Reviews (LAERs) reviewing the missing records had been conducted and the implementation of the resultant action plans.</p> <p>The full internal audit report was considered by Tayside NHS Board's Audit and Risk Committee in reserved business on 20 January 2022. NHS Tayside has now agreed to undertake a Significant Adverse Event Review (SAER).</p> <p>The Audit and Risk Committee agreed that additional Internal Audit days should be allocated to allow Internal Audit to undertake further work to ensure the issues raised in the Internal Audit Report were progressed and the SAER was progressed in line with the correct organisational processes.</p> |

