

PERTH & KINROSS IJB

Overall Action Ref	Internal or External	Report Type	Financial Year	Report Action Ref	Finding	Context / Recommendation	Action	All Leads	To be completed by	Status	Days overdue	Latest Update
1	Internal	Annual Report	16-17	1	Our evaluation of the IJB's governance framework is set out in the body of this report and includes our review of improvements identified by management for 2017/18 as well as further issues for consideration. Whilst the important broad areas we would expect to see based on identified gaps are all already included in the 'Transforming Governance Action Plan' developed we made further recommendations for specific additional details to be included in this work.	We would recommend that the governance action plan is updated for any further issues identified in this report and presented to the Performance and Audit Committee for approval and monitoring.	The governance action plan will be updated.	Jane Smith	30/06/17	Complete		The Transforming Governance Action Plan has been updated to include the appropriate recommendations
2	External	Annual Report	16-17	1	During the 2017-18 budget setting the board was informed that the Chief Finance Officer could not recommend approval of the budget proposition from NHS Tayside for GP prescribing. As at August 2017 there is still no approved 2017-18 GP prescribing budget or an agreed action plan to form a sustainable budget.	A budget for GP prescribing in 2017-18 should be finalised. In forming it the IJB should meet with NHS Tayside and agree a strategic action plan to address the prescribing spend. A sustainable prescribing position needs to be formed and the 2018-19 GP prescribing budget should be agreed before the start of the financial year.	The Chief Officer and Chief Finance Officer have written to both Parent Bodies asking for a formal discussion to take place around the sufficiency of the GP Prescribing budget and the implications for risk sharing arrangements moving forward.	Rob Packham, Jane Smith	31/10/17	Complete		An 18/19 financial plan for GP prescribing was presented to the IJB in March 2018. Significant progress has been made in identifying a range of plans to deliver financial balance. Whilst the plan is not in full balance (600k gap), further actions are being taken with the Clinical Director.
3	External	Annual Report	16-17	2	The IJB produces a finance update for each IJB meeting. The update presents information on IJB and Partnership year end over/under spend forecast, a summary of savings planned and savings booked and narrative to support to figures. The base budget position is not reported, only the over/under spend forecast against the budget.	The financial update should present the base budget position and variance year to date against this base budget position. This would allow appropriate levels of scrutiny over balances depending on the level of variance reported against budget.	The base budget position will now be incorporated as part of routine monthly reporting.	Jane Smith	31/10/17	Complete		The finance update presented at each IJB meeting has included the base budget position from month 5 onwards.
4	External	Annual Report	16-17	3	The partnership accountant provides significant support to the day to day financial management and control within the IJB. The position is on a fixed term basis which ends in July 2018.	It is recommended that a longer term solution is approved, either through a permanent post or extension of the temporary one with enough notice to enable the Chief Finance Officer to plan activities.	The Chief Finance Officer has now received the full support from NHST and PKC colleagues to appoint to the Partnership Accountant Post on a permanent basis.	Jane Smith	30/09/17	Complete		This post was made permanent on the 9th March 2018

PERTH & KINROSS IJB

Overall Action Ref	Internal or External	Report Type	Financial Year	Report Action Ref	Finding	Context / Recommendation	Action	All Leads	To be completed by	Status	Days overdue	Latest Update
5	External	Annual Report	15-16	1	The Local Authority Accounts (Scotland) Regulations 2014 require the board to publish on its website; a copy of the annual accounts submitted to the auditor, clearly identified as an unaudited version, a public notice of the right of interested persons to inspect and object to its accounts. The public notice was not completed within statutory deadlines and was only published through Perth & Kinross Council's website on 28 July 2016.	The board should ensure compliance with the publication requirements of the 2014 regulations and ensure its website is updated timeously with the required information.	Agreed the public notice deadline would be met for year 2016-17.			Complete		The 2016-17 unaudited accounts were published online in line with the Public Notice by 28 June 2017.
6	External	Annual Report	15-16	2	The board did not agree a budget for 2015-16 and did not monitor the actual cost incurred.	The budget should be established and agreed prior to the commencement of the year and monitored regularly throughout the year.	The Chief Finance Officer will work with NHS Tayside and Perth and Kinross Council to align a budget setting timetable to support the delivery of a budget by 31 March each year.			Complete		A budget for 2017-18 was set on 24 March 2017. The budget was presented to the IJB through a formal procedure and agreed upon during the meeting. This report includes unidentified savings.
7	External	Annual Report	15-16	3	The budget agreed in March 2016 highlighted the need to develop a financial recovery plan. The financial recovery plan was agreed in July 2016 however this highlighted that the funding was still considered by officers to be insufficient to meet the board's requirements. There is a risk the board is unable to fund the services.	The board should develop and agree key performance measures to be used in monitoring performance against its strategic objectives.	All possible efforts continue to be made to identify further saving opportunities and reduced supplementary staffing expenditure. Progress will be reported to the IJB at each meeting.			Complete		A "Savings plan V Savings booked/ anticipated" is included in financial update; the information included comes from budget holders who are actively involved in providing services and from the Chief Finance Officer and Partnership Accountant. This is monitored on a monthly basis and included within each financial update presented to the board.
18	Internal	Delayed Discharge	17-18	1	The Delayed Discharges Plan 2016/17 does not clearly set out SMART action points linked to resources and allocated to responsible officers and timescales. An updated Delayed Discharges Action Plan 2017 was created which sets out responsibility, timescales and progress/ deliverables; however, this has yet to be presented to the IJB for their consideration.	We recommend that a 2017/18 Delayed Discharges Plan is presented to the IJB in the format of a SMART action plan, identifying specific actions to be undertaken, those officers who will be responsible for putting the actions in place, the time frames by which actions will be implemented and the review to be undertaken to ensure that action described has been implemented. Financial consequences of actions to be taken should also be clearly indicated in this plan.	A Capacity & Flow Programme Board is to be set up lead by PKHSCP Clinical Director which will oversee delivery of the 6 Key Measures of Performance under Integration which includes reducing delayed discharges. A key output of the Board will be a SMART Action Plan and clear identification of all financial consequences linked to the wider Financial Plan. The Board will be supported by a dedicated Programme Manager. To support the Board, a performance reporting framework will be established to ensure robust, routine performance data. Regular performance reports against the 6 Key Measures of performance	Hamish Dougall	30/09/17	Complete	480	The Older People and Unscheduled Care Board Performance Framework sets out delayed discharge performance. It also encompasses all 6 Measures of Performance under Integration. Performance reports will now come forward to the OPUSC Bard at each meeting for review and for agreement of action plans as required to ensure necessary actions are identified to deliver against agreed targets in line with Strategic priorities

PERTH & KINROSS IJB

Overall Action Ref	Internal or External	Report Type	Financial Year	Report Action Ref	Finding	Context / Recommendation	Action	All Leads	To be completed by	Status	Days overdue	Latest Update
							under integration will be presented to the IJB and this will include investment proposals as required to ensure delivery of performance objectives to support Strategic Plan delivery.					
19	Internal	Delayed Discharge	17-18	2	Delayed discharges arising due to 'Care home' reasons are not currently clearly addressed in the documentation reviewed by internal audit as part of our fieldwork.	A needs analysis against current provision should be carried out and any future delayed discharge action plan should seek to address the findings of such an analysis and the impact this has on achieving a reduction in delayed discharges, including any strategic resource realignment necessary to achieve the required outcomes.	As part of budget setting for 17/18 a detailed forecast has been undertaken of anticipated increase in demand and additional budget for Care Home Placements made. The budget setting process ensures the strategic alignment of resources to support this increased investment in Care Home capacity.	Jane Smith	23/06/17	Complete		
20	Internal	Delayed Discharge	17-18	3	No update report against the original Delayed Discharge Action Plan 2016/17 was presented to the IJB. Overall, reporting to IJB level has not yet enabled members to scrutinise what effect actions taken have had on delayed discharge performance.	<p>We would recommend that management review delayed discharges reporting at governance level to ensure reporting addresses:</p> <ul style="list-style-type: none"> - Progress reports against the updated Delayed Discharges Action Plan 2017/18 including analysis of whether the IJB is on track to achieve these targets, of the success of actions taken and of lessons learned. - Performance against the targets set out in the Business Management and Improvement Plan for Perth and Kinross Council's Housing and Community Safety service. - Reporting should also include consideration of whether resources are sufficient at present to achieve targets and any recommended strategic realignments which may be required. 	<p>A Capacity & Flow Programme Board is to be set up lead by PKHSCP Clinical Director which will oversee delivery of the 6 Key Measures of Performance under Integration which includes reducing delayed discharges. A key output of the Board will be a SMART Action Plan and clear identification of all financial consequences linked to the wider Financial Plan. The Board will be supported by a dedicated Programme Manager. To support the Board, a performance reporting framework will be established to ensure robust, routine performance data. Regular performance reports against the 6 Key Measures of performance under integration will be presented to the IJB and this will include investment proposals as required to ensure delivery of performance objectives</p>	Hamish Dougall	30/09/17	Complete	480	The Older People and Unscheduled Care Board Performance Framework sets out delayed discharge performance. It also encompasses all 6 Measures of Performance under Integration. Performance reports will now come forward to the OPUSC Bard at each meeting for review and for agreement of action plans as required to ensure necessary actions are identified to deliver against agreed targets in line with Strategic priorities.

PERTH & KINROSS IJB

Overall Action Ref	Internal or External	Report Type	Financial Year	Report Action Ref	Finding	Context / Recommendation	Action	All Leads	To be completed by	Status	Days overdue	Latest Update
21	Internal	Delayed Discharge	17-18	4a	The Strategic Risk Framework includes a strategic risk on Capacity & Flow and some of the current controls listed relate to ongoing activities to address delayed discharges at management level. Whilst the delayed Discharge Plan is mentioned as a relevant document in the IJB's summary risk profile, it is not listed as a control against the Capacity & Flow risk.	The updated Delayed Discharges Plan 2017, once approved by the IJB, should be referenced as a control against this risk.Consideration should be given to the format of risk reporting.	The establishment of the Capacity and Flow Programme Board, the investment in a dedicated programme manager and the development of a SMART Action Plan and supporting Performance Reporting Framework will be added to the Risk Register as a proposed control at this stage.	Jane Smith	30/11/17	Complete		Proposed controls added to the existing register under the Capacity and Flow risk
22	Internal	Delayed Discharge	17-18	4b	We would also note that the format of the IJB's risk register does not currently set out how assurance against the controls will be received nor does it provide current performance information as laid out in Appendix 2 to the Risk Management Strategy	The updated Delayed Discharges Plan 2017, once approved by the IJB, should be referenced as a control against this risk.Consideration should be given to the format of risk reporting.	The format of the risk register will be considered as part of the planned Risk Management Workshop outlined in the 17/18 Transforming Governance Action Plan.	Jane Smith	30/11/17	Complete	419	Audit & performance Committee agreed that a workshop based approach to review of the Risk management arrangements would be undertaken including a workshop with officers and IJB members in June 2018. All risk workshops complete and the Risk Management Framework and escalation process has been agreed by A&PC, and the Strategic high level risk profile to be reported quarterly to the A&PC. Lower level red risk action plans in place and reported to EMT every 2 weeks. Lower level amber risk action plan in development. EMT risk session on 24th January 2019 to update high level profile. High level profile also reported to relevant risk management committee of parent bodies. Lower level operational risks are discussed at the Clinical Governance (Health) group and the Quality Assurance Group.
25	Internal	Annual Report	2017-18	3		Minutes of P&K IJB and Audit & Performance Committee (A&PC) meetings are minimalist and do not provide a record of discussions, questions asked and assurances provided which would allow interested parties, including Board members not in attendance, a fuller understanding of the issues.	Refresh of the secretariat arrangements for the A&PC and IJB to ensure the expectations for the content and details of minutes are clear, and that future minutes contain a more comprehensive summary of discussions and questions.	Maggie Rapley	30/09/18	Complete	115	Completed by Head of Democratic Services

PERTH & KINROSS IJB

Overall Action Ref	Internal or External	Report Type	Financial Year	Report Action Ref	Finding	Context / Recommendation	Action	All Leads	To be completed by	Status	Days overdue	Latest Update
28	Internal	Annual Report	2017-18	6	0	Standing orders and other fundamental governance documents should be subject to regular review to ensure they remain fit for purpose and should be updated following agreement of the HSCI governance principles.	Identify all the standing orders and fundamental governance documents and put in place a rolling programme / annual review process	Maggie Rapley	30/09/18	Complete	0	The CFO is leading on the development of the IJB's Code of Corporate Governance a key part of which will be to set out the IJB's policies and procedures essential to demonstrate compliance with the principles of good governance. This will include the process and timescales for regular review of all fundamental governance documents. (June 2019).
29	Internal	Annual Report	2017-18	7		High level arrangements were made to refer to Best Value in the IJB's Annual performance report, based on the work undertaken by the Partnership Transformation Board set up in 16/17 to drive progress. Audit Scotland "Auditing Best Value - Integration Joint Boards" was published in March 2018. We have been informed that the Draft Annual Performance Report for 2017/18 includes a robust update on mechanisms in place for delivery of best value.	Source the document "Auditing Best Value - Integration Joint Boards", and ensure that an update on the mechanisms for best value is included in the 2017-18 Draft Annual Performance Report	Jane Smith	30/09/18	Complete	115	Best Value section contained within the Annual Performance Report
30	External	Annual Report	2017-18	1	During our audit, we review financial reporting as part of our assessment of financial management. We identified on that financial reporting was in excess of two months behind, most notably on 23 March 2018, where the financial position being reported was 31 December 2017. There is a risk that members and management are unable to respond to financial pressures in a timely manner. We recognise that the IJB is reliant on the financial reporting of PKC and NHS Tayside.	We recommend that management discuss with partners the financial reporting process. Any reduction in the timescales would allow members to make decisions based on more up to date information	Accelerate financial reporting which will ensure an improvement in timescales for reporting.	Jane Smith		Complete		Actions have been taken to accelerate financial reporting which will ensure an improvement in timescales for reporting.