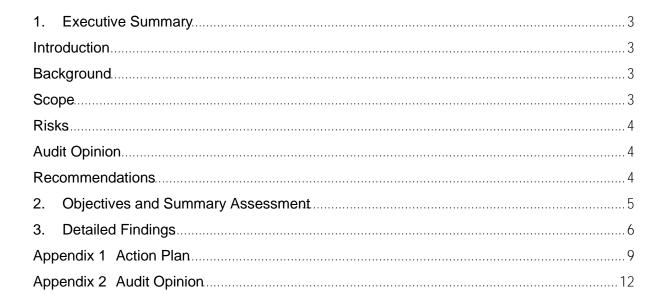


## Argyll & Bute Health & Social Care Partnership Internal Audit Report July 2023 Final

	High	Medium	Low	VFM
Number of Findings	0	1	3	0



Internal Auditor: i Ili n

Telephone:

e-mail: i lli n g ll g k

www.argyll-bute.gov.uk

- 1. As part of the 2023/24 internal audit plan, approved by the Audit & Risk Committee in March 2023, we have undertaken an audit of Argyll & Bute Health & Social Care Partnership (HSCP) system of internal control and governance in relation to Risk Management.
- 2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with HSCP officers and the information available at the time the fieldwork was performed. The findings outlined in this report are only those which have come to our attention during the course of our normal audit work and are not necessarily all the issues which may exist. Appendix 1 to this report includes agreed actions to strengthen internal control however it is the responsibility of management to determine the extent of the internal control system appropriate to the HSCP.
- 3. The contents of this report have been agreed with the appropriate HSCP officers to confirm factual accuracy and appreciation is due for the cooperation and assistance received from all officers over the course of the audit.
- 4. Risk management is the planned and systematic process by which key risks are identified, evaluated and managed so as to maximise benefits and minimise potentially negative consequences to the Integrated Joint Board (IJB).
- 5. Risks are significant uncertainties that may affect the IJB's ability to achieve its strategic objectives. Systems must be in place at both strategic and operational levels to address and embed risk management across the organisation.
- 6. The IJB is responsible for the operational oversight of the HSCP. The Integration Scheme requires that:

the P 595(t)I Tf1 0 0 1 nB]TJETÆ1 11TÆ1 e P 595(t)I Tf1 0 0/F1he findings outlined in this r

14. Exhibit 1 sets out the control objectives identified during the planning phase of the audit and our assessment against each objective.

Exhibit 1 – Summary Assessment of Control Objectives

	Control Objective	Link to Risk	Assessment	Summary Conclusion
1	Risk management is	Audit Risk 1	Substantial	The HSCP have in place a risk
	actively supported	Audit Risk 2		management Strategy document and
	and promoted by	Audit Risk 4		risk management process document.
	IJB members.			Both documents were found to be
				comprehensive covering all aspects
				of Risk Management. A minimum
				review date should be included
				within each document and version
				control inserted. Risk Management
				documents should be made available
				to users on the intranet.

Risk management is actively supported and promoted by IJB members.

16. There is a Risk Management Strategy document in place which describes the risk management arrangements for the HSCP and forms part of the wider framework for corporate governance and internal control.

A review of the Risk Management Strategy Document found it to be comprehensive detailing for example the:

Vision of the IJB in respect to effective risk management

Assurance and Governance

Integration and Organisational processes

External monitoring, communications and reporting

Monitoring, Review and Continuous improvement

Resourcing and risk management

Training and development

17. Roles and responsibilities are clearly identified for Key personnel, e.g.:

Chief Officer

Chief Financial Officer

Clinical and Care Governance Team

Individual risk owners

18. A "risk management prETCI 0 0 1 98.784 345.05 T8(ss e1 0 595091 0 595.32 841.92 reW\*nk0 Gu5.32 841.92 reW\*



No Finding

	No	Finding	Risk	Agreed Action	Responsibility / Due Date
	4	Intranet/Other Portal – Access to Documents	Failure to have relevant		
Low		Whilst it is recognised that users have access to Guidance and Strategy documents it was noted these documents are not currently available to relevant users which was a recommendation from a previous risk management audit.	documents readily		

In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained. The definitions of each classification are as follows:

Grading	Definition
High	A major observation on high level controls and other important internal controls or a significant matter relating to the critical success of the objectives of the system. The weakness may therefore give rise to loss or error.
Medium	Observations on less significant internal controls and/or improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system. The weakness is not necessarily substantial however the risk of error would be significantly reduced if corrective action was taken.
Low	Minor recommendations to improve the efficiency and effectiveness of controls or an isolated issue subsequently corrected. The weakness doeq0.C

## Level of Assurance Definition

Internal control, governance and the management of risk are at a high standard

High