

IJB Audit Committee 08.09.21
Agenda Item: 5.1.3
Purpose: For Assurance



Integration Joint Board Co-bhòrd an Amalachaidh

Internal Audit Follow Up Review

Workforce Planning and Organisational Development

2021-22 Report

1 September 2021

**INTEGRATION JOINT BOARD
INTERNAL AUDIT FOLLOW UP REPORT
WORKFORCE PLANNING AND ORGANISATIONAL DEVELOPMENT**

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SECTION 1: EXECUTIVE SUMMARY

Introduction

- 1.1 The Report has been prepared for the Integration Joint Board's Audit Committee. The original report advised of a number of recommendations made in the Workforce Planning and Organisational change report which was issued on 9 November 2020. The follow up review was undertaken in accordance with the operational annual internal audit plan for 2021-22.

Internal Audit Objective

- 1.2 Following up internal audit reports and assessing the level of compliance with recommendations made is an important part of the internal audit function.
- 1.3 In accordance with the remit detailed in the operational annual internal audit plan for 2021-22, our internal audit work was designed to obtain assurance that the original recommendations have been implemented. We obtained this assurance through internal audit testing and undertaking discussions with key personnel.
- 1.4 The main recommendations in the original report were:
- An Integrated Workforce Plan needs to be implemented with progress on action points communicated regularly to the board as well as consideration given to the reinstatement of the HR forum;
 - The IJB will need to continue to monitor any risks to service resilience and the ability to achieve strategic objectives as a result of the level of vacancies;
 - An Interim Risk Management lead should be identified with the risk register reviewed on a regular basis and reported as a standing item on IJB agendas;
 - In the absence of a Chief Officer, the IJB should confirm that it continues to meet its statutory obligations with regards to current arrangements with progress on workstreams regularly reported to the board by senior officers; and
 - Appropriate arrangements should be put in place with regards to reviewing the Strategic Plan and Integration Scheme.

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Detailed Findings

1.5 The current status of progress against the original recommendations can be summarised as follows:

Key to Status

-  Fully implemented;
-  Partly implemented, although further work is required to meet the objective of the recommendation; or
-  Insufficient progress to date

Recommendations	Action to Date	Status
An Integrated Workforce Plan is implemented with progress on action points communicated regularly to the board.	Partly implemented	
Strategic documentation published on the website to be updated with the latest versions.	Partly implemented	
Consideration be given to the reinstatement of the HR forum.	Partly implemented	
The IJB continues to monitor any risks to service resilience and ability to achieve strategic objectives as a result of the level of vacancies	Partly implemented	
Interim risk management lead to be identified with the risk register reviewed on a regular basis and reported as a standing item on IJB agendas.	Fully implemented	
The IJB confirms that it is meeting its statutory obligations with regards to the current arrangements in place.	Fully implemented	
The IJB will need to obtain assurance via progress reports from Senior Officers from both parent bodies as to how workstreams are progressing in the absence of a Chief Officer in order for it to ascertain whether the strategic plan has been affected.	Fully implemented	
Strategic plan and integration scheme to be reviewed.	Fully implemented	

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Concluding Remarks

1.6 From our follow up testing, we note that out of the 8 follow up recommendations made in the original report 4 appear to have been fully implemented, and management have confirmed that the remaining recommendations will be implemented between September 2021 and March 2022.

1.7 Chief Internal Auditor for the Integration Joint Board
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1 September 2021

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SECTION 2 - DETAILED FINDINGS AND RECOMMENDATIONS

Action Recommended	Action By	Progress to Date	Action Outstanding
2.1			
An Integrated Workforce Plan is implemented with progress on action points communicated regularly to the board.	Chief Officer Review by April 2021	SG has established a deadline for completion of Integrated Workforce Plan of March 2022. A detailed	CO has requested SLWG re IWP
Strategic documentation published on the website to be updated with the latest versions.	As above	Month 3 finance/workforce report will be presented at September IJB series supplemented with month 4 report. Reports will be published	
Consideration be given to the reinstatement of the HR forum.	As above	The CO favours a SLWG to support the developed of Integrated Workforce Strategy	NHS WI/CnES have competent workforce fora. Given the differing T&C risks are highlighted at ICMT and IJB respectively

Action Recommended	Action By	Progress to Date	Action Outstanding
2.2			
The IJB establishes any risks to service resilience and ability to achieve strategic objectives as a result of the level of vacancies.	Chief Officer Review by April 2021	IJB risk register reviewed June 2021	Next review scheduled September 2021

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Action Recommended	Action By	Progress to Date	Action Outstanding
2.3			
Interim risk management lead to be identified with the risk register reviewed on a regular basis and reported as a standing item on IJB agendas.	Chief Officer Review by April 2021	Risk Register updated and presented to the IJB.	None.

Action Recommended	Action By	Progress to Date	Action Outstanding
2.4			
The IJB confirms that it is meeting its statutory obligations with regards to the current arrangements in place.	Chief Executive - Comhairle	Completed.	None.
The IJB will need to obtain assurance via regular progress reports from Senior Officers from both parent bodies as to how workstreams are progressing in the absence of a Chief Officer in order for it to ascertain whether the strategic plan has been affected.	Chief Officer Review by April 2021	Chief Officer now in post.	None.
Strategic plan and integration scheme to be reviewed.	Chief Officer Review by April 2021	The Chief Officer has advised that this has been completed.	None.

RESPECTIVE RESPONSIBILITIES OF MANAGEMENT AND INTERNAL AUDIT

Responsibility in Relation to Internal Controls

It is the responsibility of the Comhairle's management to maintain adequate and effective financial systems and to arrange for a system of internal controls. Our responsibility as internal auditors is to evaluate the financial systems and associated internal controls. In practice, we cannot examine every financial implication and accounting procedure within an activity, and we cannot substitute for management's responsibility to maintain adequate systems of internal controls over financial systems. We therefore may not identify all weaknesses that exist in this regard.

Responsibilities in Relation to Fraud and Corruption

The prime responsibility for the prevention and detection of fraud and irregularities rests with management. They also have a duty to take reasonable steps to limit the opportunity for corrupt practices. It is our responsibility to review the adequacy of these arrangements, but our work does not remove the possibility that fraud, corruption or irregularity may have occurred and remained undetected.

We nevertheless endeavour to plan our internal audit work so that we have reasonable expectation of detecting material fraud, but our examination should not be relied upon to disclose all such material frauds that may exist.