

AC18. HEALTH AND SOCIAL CARE INTEGRATION – INTERNAL AUDIT AND ASSURANCE

The Committee considered a report by the Internal Audit Manager summarising the audit and assurance arrangements for health and social care integration.

Scottish Government guidance recommends that the Health Board and Local Authority Chief Finance Officers foster an assurance process based on an open book approach, with mutual trust and honest discussion and the sharing of assumptions and risks associated with the delegated services. The guidance also recommends that, in the transitional period leading to the establishment of the Integration Joint Board (IJB) in 2016, the Transitional Board and partner Audit Committees consider reports from Internal Audit on the adequacy of the assurance processes.

The first of these (which was appended to the report), was considered by the Transitional Board on 5 June 2015. It set out assurance considerations for the Board and proposed that the Internal Auditors of Falkirk Council and NHS Forth Valley work, jointly, to provide the Board with assurance on transition arrangements.

In response to a question on whether the IJB would appoint a Chief Internal Auditor, Gordon O'Connor confirmed that this would be a decision for the Board on its formation in 2016, but that joint arrangements could be established with the lead roles alternating between health and Council Internal Audit teams.

The Committee then sought further information on integration progress. The Chief Executive confirmed that the timescales were tight and the Transitional Board would endeavour to keep overheads as low as possible. She cited, for example, that the IJB Chief Finance Officer post would not be fulltime. Further, she confirmed that a temporary IJB Chief Officer would be appointed over the summer.

Decision

The Committee noted:-

- (1) the recommendations set out in the 'Guidance for Integration Financial Assurance';**
- (2) the approach to seeking initial assurance set out at paragraph 2.4 and appendix 1 of the report;**
- (3) that the formal assurance and due diligence process will commence on the appointment of shadow Chief and Chief Finance Officers;**
- (4) that Internal Audit will contribute to arrangements for preparing the Strategic Plan, developing the approach to risk management, and for drafting key governance documents, as appropriate; and**
- (5) that the Internal Audit teams of Falkirk Council and NHS Forth Valley have worked well together and will support the joint delivery of Internal Audit services to the IJB.**