



Integration Joint Board  
Audit and Risk Committee

17<sup>th</sup> December 2018

This Report relates to  
Item 9 on the Agenda

# Audit Scotland Reports Update

*(Paper presented by Katy Lewis)*

*For Discussion and Noting*

<b>Approved for Submission by</b>	Katy Lewis, Chief Finance Officer
<b>Author</b>	Katy Lewis, Chief Finance Officer
<b>List of Background Papers</b>	See Appendices below
<b>Appendices</b>	Appendix 1 – Audit Scotland Reports Register 2018/19 Appendix 2 – Local Government in Scotland – Financial Overview 2017/18 Appendix 3 – Health and Social Care Integration (update on progress) Appendix 4 – NHS in Scotland 2018

## SECTION 1: REPORT CONTENT

**Title/Subject:** Audit Scotland Reports Update

**Meeting:** Audit and Risk Committee

**Date:** 17<sup>th</sup> December 2018

**Submitted By:** Katy Lewis, Chief Finance Officer

**Action:** For Discussion and Noting

### 1. Introduction

- 1.1 Audit Scotland provides the Auditor General and the Accounts Commission with the services they need to check that public money is being spent properly, efficiently and effectively. The Integration Joint Board (IJB) require to be assured that all reports being issued from Audit Scotland are being identified, disseminated, reviewed and implemented where required.

### 2. Recommendations

#### 2.1 The Audit and Risk Committee is asked to:

- **Note the Audit Scotland Reports Register which will be presented to Audit and Risk Committee on a quarterly basis (Appendix 1).**
- **Note the 3 reports included within the register this quarter (Appendix 2,3,4)**

### 3. Background

- 3.1 A register is maintained of all reports received from Audit Scotland. This enables us as an organisation to consider reports which are issued and whether any actions are required.

### 4. Main Body of the Report

- 4.1 IJB Audit and Risk Committee should be provided with the relevant level of assurance that the action against recommendations has been taken and that any self assessment required has been carried out.
- 4.2 Where a self assessment and/or local action plan is required, IJB Audit and Risk Committee should, in due course, receive a report highlighting the results of the self

assessment and the actions which have been taken locally to gain a level of assurance.

## **SECTION 2: COMPLIANCE WITH GOVERNANCE STANDARDS**

### **5. Resource Implications**

5.1. There are no resource implications identified.

### **6. Impact on Integration Joint Board Outcomes, Priorities and Policy**

6.1. The financial sustainability of services identified in these three reports is critical in the supporting the delivery of the strategic plan.

### **7. Legal & Risk Implications**

7.1. None identified.

### **8. Consultation**

8.1. IJB Audit and Risk Committee.

### **9. Equality and Human Rights Impact Assessment**

9.1. Not applicable.

### **10. Glossary**

IJB Integration Joint Board

### Audit Scotland Reports Register – 2018/19

Report Topic	Date published	Lead Officer	Action required	Local Communication and Discussion	Most Appropriate Committee	Date presented at Audit & Risk Committee	Report Status
<b>Local Government in Scotland – Financial Overview 2017/18</b>  <b>(Appendix 2)</b>	29 <sup>th</sup> November 2018	Katy Lewis			Audit & Risk Committee	17/12/2018	
<b>Health and Social Care Integration (update on progress)</b>  <b>(Appendix 3)</b>	15 <sup>th</sup> November 2018	Julie White			Audit & Risk Committee	17/12/2018	
<b>NHS Scotland in Scotland 2018</b>  <b>(Appendix 4)</b>	25 <sup>th</sup> October 2018	Katy Lewis			Audit & Risk Committee	17/12/2018	