

Action Plan for 2018/19 External Audit Recommendations

Action Title	Action	Original Management Response	Responsible Officer	Timescale for implementation	Response/Progress
1. 3 Year Financial Plan	It was noted from review of the 'IJB Financial Plan 2019/20 – 2021/2022' that the narrative relates in the most part to 2019/20 with little reference to financial year 2020/21 or 2021/22. Considering the significant financial sustainability challenges facing the IJB, a great deal of effort and focus has gone into closing the game and achieving breakeven in 2019/20. We appreciate the difficulty in producing more longer term financial plans, given the current financial climate and the continued focus on annual financial settlements. However, although judgements and estimates will be required it would be beneficial for the IJB to continue to develop the approach to longer term financial planning and seek to have as robust a 3 year financial plan, as is possible in the circumstances.	The IJB developed a three year financial plan as part of its original strategic plan back in 2015/16. Whilst this has been reviewed a formal plan has not been presented back to the IJB for the three year period as the focus has been on developing a balanced budget for 2019/20. Work is ongoing to update the plan and present to Performance and Finance Committee in October.	Chief Finance Officer	31 December 2019 31 March 2020	The Chief Finance Officer is in the process of updating the Financial Plan for the budget setting process for 2020/21, and this will be available in the new financial year. Note revised date for implementation.
2. Risk Management	Whilst work has been progressed in all areas driven by the Committee (especially data sharing), further work and development of the risk strategy and risk assurance processes has been discussed and agreed, and will be monitored through future Committee meetings.	Work is ongoing to review the risk management arrangements for the IJB through the update of the risk management strategy and a further risk workshop	Chief Officer	30 April 2020	The risk work has commenced through a sub-group of the committee to look at assurance processes and how risk is assessed and reported for the IJB. There is work ongoing to review and update the risk management strategy before the end of the financial year.
3. Sub-committee minutes not reported to Integration Joint Board	It was noted that in five occasions throughout the year, minutes of Sub-committees of the Board were not submitted to the IJB for consideration and noting. This may have led to important aspects of IJB governance, business and decision making not being brought to the attention of the IJB.	This has been addressed by the Governance Officer with a revised agenda matrix and process implemented for next IJB meeting in September.	Governance Officer	30 September 2019	All minutes of sub-committees are now sent to the IJB routinely for noting once they have been approved by the sub-committee.
4. New Website	The new IJB website (www.dghscp.co.uk) was launched in late 2018, however the old website is still live and has out of date IJB Board members listed and corporate publications. The home page of the old website should make reference and provide a link to the new website to promote the new website and ensure that users accessing the old website are directed to the most up-to-date IJB information.	The old website has now been updated to make it clear it has been superseded and a redirection link included. We are looking to transfer historic documentation over to the new website over the next couple of months to tidy this up.	Governance Officer	31 December 2019	There is a message on the home page of the dg.change website with a link to the new dghscp website. There is also a link on the Health and Social Care homepage of the website to the new website.
5. Inspection of Unaudited Accounts	In order to increase transparency and availability of the unaudited accounts, Management should provide a link to the unaudited accounts on the home page of the IJB website, until they are replaced by the audited version.	The accounts were made available for consultation and were published on the IJB's website. This process is being reviewed and will be improved for next year including more widely publicising the accounts on line.	Chief Finance Officer	31 July 2020	No further progress; will be reviewed as part of the accounts process for 2019/20.

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6. Reserves Balance	As shown within the graph within the <i>IJB ringfenced reserves</i> (p.12), the reserve balance has increased year-on-year since the formation of the IJB. Management should consider as part of their financial planning how reserves are spent, ensuring this is done on a timely basis aligned with the purpose that they have been ring-fenced against. This will ensure effective use of resources and funds available to the IJB.	Updates on reserve position are presented regularly to the IJB. Further detail and information will be presented on an ongoing basis to allow for more detailed discussion on use of reserves at future meetings.	Chief Finance Officer	30 April 2020	Progress ongoing.