



REPORT TO: East Lothian IJB – Audit and Risk Committee

MEETING DATE: 3 December 2024

BY: Chief Internal Auditor

SUBJECT: Quarterly Internal Audit Recommendations Follow-Up

1 PURPOSE

- 1.1 To inform the Audit and Risk Committee of the Internal Audit work undertaken during 2024/25 to follow-up on the recommendations made in previous Internal Audit work.

2 RECOMMENDATION

- 2.1 The Audit and Risk Committee is asked to note the follow-up work undertaken and the revised timescales for the recommendations that have not yet been completed.

3 BACKGROUND

- 3.1 The East Lothian IJB Internal Audit service currently follow-up all recommendations made to ensure completion on an annual basis. It has been agreed with the Audit and Risk Committee that following this report outstanding recommendations will be reported on a quarterly basis to each Audit and Risk Committee.
- 3.2 This quarter 15 recommendations were due to be followed up covering 4 previous audits. 8 of these recommendations are now complete 4 have been partially completed and require further work with 3 not having been completed.

Table A: Outstanding Internal Audit Recommendations follow up this quarter.

Internal Audit	Recs Complete	Recs Partially Complete	Recs Not Completed
Workforce Planning 2022/23	1	0	0
Publication Scheme 2023/24	2	2	1
Performance Management 2023/24	5	1	0
Change Board Governance 2023/24	0	1	2

3.3 Appendix 1 provides details of the recommendations that are not yet fully completed, including revised target dates that will be followed up again when they fall due. This provides some assurance that management are taking appropriate steps to implement Internal Audit recommendations.

4 ENGAGEMENT

4.1 The findings from the review have been discussed with Management, but do not require wider engagement.

5 POLICY IMPLICATIONS

5.1 None

6 INTEGRATED IMPACT ASSESSMENT

6.1 The subject of this report does not affect the wellbeing of the community or have a significant impact on equality, the environment or economy.

7 DIRECTIONS

7.1 The subject of this report does not require any amendment to or creation of Directions.

8 RESOURCE IMPLICATIONS

8.1 Financial - None

8.2 Personnel - None

8.3 Other - None

9 BACKGROUND PAPERS

9.1 None.

Appendix 1 - Outstanding Internal Audit Recommendations

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DATE	25 November 2024

**OUTSTANDING RECOMMENDATIONS
East Lothian IJB November 2024**

REC REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	ACTION UPDATE	AGREED TARGET DATE	REVISED TARGET DATE
3.1 Publication Scheme	<p><u>Partly Implemented</u></p> <p>Management should progress with the development of the IJB's records management and retention policies. Once done they should be approved by the appropriate Board/Committee and published.</p> <p>Thereafter a comprehensive review of the information held online by the IJB should be reviewed and indexed. Information that is no longer relevant should be removed.</p>	Medium	General Manager - Planning and Performance / Senior Communications Advisor	The Records Management Plan approved in August 2022 was reviewed, no changes were deemed necessary. The website review is at planning stage in cooperation with ELC WebTeam and HSCP Senior Communication Adviser. ELC are in the process of procuring a new web provider. As part of the preparation towards migration a full review of all content is taking place.	Sep 2024	March 2025
3.3 Publication Scheme	<p><u>Partly Implemented</u></p> <p>Management should ensure that the Guide to Information contained within the Model Publication Scheme clearly states that information can be provided in alternative formats that comply with the Equality Act 2010.</p> <p>Staff should also ensure that there is consistency around the contact details recorded within the documented MPS and online.</p>	Low	General Manager - Planning and Performance	The updated Model Publication Scheme (page 4) states 'you can contact us at the address below if you prefer a copy of the Model Publication Scheme, or this Guide to Information, to be provided in a different format. A review of the contact details has been undertaken.	May 2024	March 2025

REC REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	ACTION UPDATE	AGREED TARGET DATE	REVISED TARGET DATE
5.1 Publication Scheme	<p><u>Awaiting Implementation</u></p> <p>Management should complete the Module 4 of the Scottish Information Commissioner's Toolkit (Assessment Questions and Evidence Grid).</p> <p>Where necessary, an action plan should be developed to address any gaps identified by the assessment.</p> <p>Any training requirements identified from the exercise should also be taken forward.</p>	Medium	General Manager - Planning and Performance	Work has been completed by teams now, including very recently Primary Care and this is being pulled together into one central document.	Sep 2024	March 2025
5.1 Performance Management	<p><u>Partly Implemented</u></p> <p>Management should seek to further develop performance indicators that form part of the Annual Delivery Plan, to ensure that there is a comprehensive agreed set of indicators covering all strategic priorities.</p>	Medium	Performance & Improvement Manager	Partially Complete - per Appendix 2 to the East Lothian HSCP Performance Framework, as presented to the IJB meeting of 23 May 2024, further work is required to develop PIs for some strategic objectives, in particular strategic objectives 5 and 7. (per CG) "This is one piece of work that has stalled due to pressure within services.	May 2024	May 2025
3.1 Change Board Governance	<p><u>Partly Implemented</u></p> <p>Management should ensure that Change Boards annually review their communication strategies with service users and stakeholders to confirm that all groups are appropriately consulted on key projects.</p>	Medium	Change Board Chairs	A Community and Engagement strategy is due to be updated in early 2025. In addition, there is a community panel that has been established and expected development of the panel will increase the ability for all stakeholders to input into the development of Services.	August 2024	January 2025

REC REF	RECOMMENDATION	GRADE	RESPONSIBLE OFFICER	ACTION UPDATE	AGREED TARGET DATE	REVISED TARGET DATE
1.1 Change Board Governance	<p><u>Awaiting Implementation</u> Management should ensure that each of the recommendations approved by the Strategic Planning Group are allocated a clear responsible officer and target date for implementation.</p>	Medium	Change Board Chairs	Since the update back in June 2024 things have moved on in terms of a change of structure and approach of the Change Boards which takes account of the recommendations. The new structure is planned to be rolled out fully across the HSCP very soon. The Digital and Data Programme Board is up and running and associated Delivery Groups in place.	May 2024	January 2025
1.2 Change Board Governance	<p><u>Awaiting Implementation</u> A review process should be developed to ensure that the recommendations approved by the Strategic Planning Group are appropriately followed-up.</p>	Medium	General Manager – Planning and Performance	Since the update back in June 2024 things have moved on in terms of a change of structure and approach of the Change Boards which takes account of the recommendations. The new structure is planned to be rolled out fully across the HSCP very soon. The Digital and Data Programme Board is up and running and associated Delivery Groups in place.	August 2024	January 2025

