






SAHSCP Annual Audit Action Plan 2020-2021

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Action	Description	Assigned To	Due Date	Progress	Status	Note
AAAP 1 Financial Management - Savings Plans	We recommend that the financial monitoring reports clearly set out the progress being made against approved savings. A risk rating could be applied to inform IJB members of any specific areas of concern.	Lisa Duncan	01-Apr-2021	<div style="width: 100%;"><div style="width: 100%;"></div></div> 100%	✓	Update provided by Lisa Duncan 14.10.2020 BRAG risk rating now added to IJB Financial Monitoring reports.
AAAP 2 Financial Sustainability - Reserves Strategy	The Reserves Strategy should be reviewed, in particular ensuring there is a clear policy for planning for adequate reserves as part of the IJB budget planning. An annual review should then be incorporated into the annual budget setting process.	Lisa Duncan	01-Apr-2021	<div style="width: 95%;"><div style="width: 95%;"></div></div> 95%	▶	Update provided by Lisa Duncan 11.02.2021 The Reserves Strategy has been updated and reviewed by Finance and Performance DMT and Budget Working Group to be approved at Performance and Audit Committee on the 5th of March. The Strategy will be presented to IJB on 24th of March as part of the budget setting process.
AAAP 3 Financial Sustainability - Medium Term Financial Planning	Detail transformation plans need to be developed and implemented at pace to ensure that the projected efficiencies are achieved. The IJB must ensure that sufficient resources are in place to manage this plan, and have a clear benefits tracker in place to demonstrate initiatives are achieving the desired results, as recommended in 2018/19 report.	Lisa Duncan	01-Apr-2021	<div style="width: 75%;"><div style="width: 75%;"></div></div> 75%	▶	Update provided by Lisa Duncan 25.01.2021 The budget setting process has commenced for 21-22. The Medium term Financial Plan will be updated and presented for approval at 24th of March IJB.

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AAAP 4 Governance and Scrutiny arrangements	The areas identified from the review of the Integration Scheme must be progressed during 2020/21. The IJB should continue to review all governance documents to ensure they are up to date and fit for purpose.	John Wood	01-Apr-2021	<div style="width: 70%;"><div style="background-color: #4F81BD; width: 70%;"></div></div> 70%		Update provided by John Wood 23.02.2021 Governance arrangements have been reviewed and papers clarifying arrangements presented to SAC on 10 November 2020 and 4 March 2021. Further briefings to be provided to Cllrs, IJB members and management.
AAAP 5 Governance and Scrutiny - Openness and transparency	The IJB should complete its review of the circumstances around the Kyle Day Centre case to further examine and strengthen a number of governance processes including those associated with public consultation and the decision making relationships between the IJB and Council governance structures. Lessons learned should be reported back to the IJB. Internal Audit should also consider this in future audit programmes.	Tim Eltringham	01-Apr-2021	<div style="width: 95%;"><div style="background-color: #4F81BD; width: 95%;"></div></div> 95%		Update provided by Tim Eltringham 22.02.2021 Learning from Kyle has been incorporated into governance arrangements which have been updated taking account of the Guidance on Directions published in January 2020. Briefings in relation to the arrangements have been held with Elected Members. A final paper is due to be considered by Council on 04.03.2021.
AAAP 6 Value for Money - regulator review	The action plan from the SCR's needs to be taken forward by the strategic leadership team, providing appropriate resources and support to ensure that the actions can progress and ensure the actions implemented are sustainable in the longer term.	Tim Eltringham	01-Apr-2021	<div style="width: 100%;"><div style="background-color: #4F81BD; width: 100%;"></div></div> 100%		Update provided by Tim Eltringham 22.02.2021 Resources have been committed to ensure reviews are undertaken within due time. Ongoing monitoring is taking place by COG with a continued reduction in those over the due time.
AAAP 7 Budgeting Process	There needs to be a link between budgeted spend and	Lisa Duncan	01-Apr-2021	<div style="width: 10%;"><div style="background-color: #4F81BD; width: 10%;"></div></div> 10%		Update provided by Lisa Duncan 26.01.2021

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	outcomes - there is no information of the outcomes the IJB expects to be progressed by the budget, which makes it difficult for the IJB to assess to what extent budgetary decisions are impacting on outcomes achieved.					No further update. Previous update from November 2020 states that the budget setting process has commenced for 21-22 the Reserves Strategy will be part of this process for approval at March IJB.
AAAP 8 Review of Governance Arrangements	Key governance documents should be reviewed and refreshed on a periodic basis in line with the Public Bodies (joint Working) (Scotland) Act 2014 to ensure that they are still fit for purpose.	John Wood	01-Apr-2021	70%		Update provided by John Wood 23.02.2021 Further work to define scope of a new LD strategy has taken place. Ongoing improvements to governance and transparency being made with SAC.