

FTF Internal Audit Service

Angus IJB Internal Audit Service Annual Internal Audit Report 2020/2021

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Angus Integration Joint Board Audit Committee
External Audit

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Draft Report Issued	11 June 2021
Management Responses Received	12 June 2021
Target Audit & Risk Committee Date	23 June 2021
Final Report Issued	14 June 2021

INTRODUCTION AND CONCLUSION

1. The Integrated Resources Advisory Group (IRAG) guidance outlines the responsibility of the Integration Joint Board (the IJB) to establish adequate and proportionate internal audit arrangements for review of the adequacy of arrangements for risk management, governance and control of the delegated resources.
2. This guidance states that the IJB has responsibility for reviewing the effectiveness of the governance arrangements including the system of internal control. To inform this review and the preparation of the governance statement, as stated in the CIPFA framework on Delivering Good Governance in Local Government, Internal Audit is required to provide an annual assurance statement on the overall adequacy and effectiveness of the framework of governance, risk management and control.
3. Guidance issued in April 2017 requires IJBs to prepare their annual accounts and governance statements in accordance with Local Authority Accounts (Scotland) Regulations 2014. These regulations require an authority to:
 - i) *Be responsible for ensuring that the financial management of the authority is adequate and effective and that the authority has a sound system of internal control which:*
 - (a) *facilitates the effective exercise of the authority's functions; and*
 - (b) *includes arrangements for the management of risk.*
 - ii) *Conduct a review at least once in each financial year of the effectiveness of its internal control.*
4. The CIPFA 'Delivering Good Governance' in Local Government Framework 2016 places a responsibility on the authority to ensure additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor.
5. This review examined the framework in place during the financial year 2020/2021 to provide assurance to the Chief Officer, as Accountable Officer, that there is a sound system of internal control that supports the achievement of the IJB's objectives. It considered:
 - *Corporate Governance*
 - *Clinical Governance*
 - *Staff Governance*
 - *Financial Governance*
 - *Information Governance*
6. The results from this work reported within this 2020/21 Annual Internal Audit Report should inform the IJB's judgment on the Governance Statement.
7. Against a backdrop of dealing with the operational challenges brought about by the Covid19 pandemic, we have seen ongoing improvement work in the overall systems of governance, with:
 - Good progress being made against the Ministerial Steering Group (MSG) action plan
 - Development of a new Workforce plan
 - Agreement of a Tayside-wide IJB Risk Management Strategy

- Positive responses to the governance challenges posed by Covid19, including updating all strategic risks for the impact of Covid19.
8. There are opportunities now further to enhance governance through the application of assurance mapping principles. Our recommendations are aimed at ensuring coherence between Governance Structures, Performance Management, Risk Management and Assurance.
 9. Meetings of governance groups, with the exception of the cancellation of the April 2020 Audit Committee (following agreement with both Internal and External Audit) and the Clinical Care and Professional Governance Group (CCPG), continued as normal throughout the year. Updates on Covid19 and Angus IJB's response were provided to each IJB meeting throughout the year. Internal audit report AN04/21 reviewed the impact of Covid19 on existing governance arrangements and concluded positively on how the organisation's governance and management arrangements responded to the Covid19 crisis.
 10. The previous Chief Officer left the organisation in December 2019 and a special meeting of Angus IJB in January 2020 appointed an Interim Chief Officer pending the appointment of a permanent successor. Although we understand that the recruitment process is now in progress, this delay has impacted on the overall management structure.
 11. For a number of years, Internal Audit has recommended that accountability and responsibilities of the IJB in respect of all governance arrangements should be clarified and agreed by the IJB, and thereafter flow through to risk management and assurance arrangements. Themes identified have been echoed in reports issued by Audit Scotland as well as in the 2019 MSG in their report on 'Review of Progress with Integration of Health and Social Care'. The Angus response – self assessment and improvement action plan was originally reported to the IJB in August 2019. The most recent update to the IJB in April 2021 showed that good progress has been made in delivering the action plan. Of the 57 actions set out in the MSG Action Plan, only 6 remain outstanding.
 12. Our follow up work showed that of the 3 recommendations from our 2019/20 Annual Report, 2 have been addressed (monitoring of governance actions and annual report of the CCPG) and one superseded by this report (update of Strategic Commissioning Plan). Whilst focus has been maintained, a number of longstanding complex issues have remained incomplete for a number of years and continue to feature in the IJBs Governance Statement as well as governance action plans. We note that a pan-Tayside working group approach successfully delivered an updated Risk Management Strategy and have recommended consideration of extending this approach to other intractable issues common to all 3 Tayside IJBs.
 13. Our 2019/20 Annual Internal Audit report noted that the Covid19 recovery and reconfiguration process should include assessment of the impact of the pandemic on the assumptions on which the current Strategic Commissioning Plan is based (demand and resources). In addition, all supporting strategies will require review to take account of the impact of Covid19 on population need, resource availability and the impact on modes of delivery as well as the potential for further change, alongside the delivery of transformation which will need to continue to be rapid and genuinely transformative. In February 2021, the Strategic Planning Group (SPG) agreed to defer the publishing of an updated Strategic Commissioning Plan from April 2022 to April 2023 on the basis of the impact of Covid19 and providing more time to re-prioritise objectives within the Strategic Plan.

14. Although the Covid19 remobilisation plan has been aligned to strategic priorities, as recommended in the internal audit report 2019/20 the recovery and reconfiguration process will need to be subject to an ongoing reassessment of the impact the pandemic has on the assumptions on which the current Strategic Commissioning Plan is based (demand, resources and ways of working). This includes understanding the population health need, identifying changes to service delivery and the risks these may present, as well as identifying positives and potential service redesign from changed methods of working during the pandemic. For example, Angus IJB has already started to progress work aimed at supporting the funding of a stepped increase in home care provision, and a managed reduction in care home capacity.
15. With the deferment of the development of a new plan, the additional time should be used to develop the direction of travel for review and revision of the Strategic Commissioning Plan, including ensuring alignment to improvement and transformation projects to support the sustainability of the Health & Social Care Partnership (HSCP) in the future, supported by one overall implementation plan. It is recommended that a project plan and timetable is set to progress this work.
16. The Angus IJB is in an interdependent relationship with both partner bodies in which the controls in place in one body inevitably affect those in the other. The draft NHS Tayside Governance Statement concludes that *'with the ongoing improvement work undertaken throughout the year, as evidenced above, the governance framework, the assurances and evidence received from the Board's committees, that corporate governance continues to be strengthened and was operating effectively throughout the financial year ended 31 March, 2021'*. Angus Council has drafted a Governance Statement for 2020/21 which concludes that *'reasonable assurance can be placed upon the adequacy and effectiveness of Angus Council's systems of governance and that the annual review demonstrates compliance with the core principles of good governance'*. In addition, the Angus Council Annual Internal Audit Report concluded that *'the Council has a framework of controls in place that provides reasonable assurance regarding the organisation's governance framework, effective and efficient achievement of objectives and the management of key risks, and proper arrangements are in place to promote value for money'*.
17. Whilst both statements contain some issues which are of interest to the IJB, neither would give rise to any requirement for consideration in the IJB's Governance Statement. As included in the workplan for the Audit Committee, plans are in place to share information on partner assurances at the August 2021 meeting before the audited accounts are signed off.
18. The IJB has produced a draft Governance Statement for 2020/21 which reflects the IJB's own assessment for areas for development, setting out several actions to further strengthen governance arrangements. These are generally complex areas which have remained outstanding for a number of years and depend on the input of partner bodies.
19. As Chief Internal Auditor, this Annual Internal Audit Report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2020/21.
20. Based on the work undertaken, I have concluded that:

- **Reliance can be placed on the IJB governance arrangements and systems of internal controls for 2020/21.**
21. In addition, I have not advised management of any concerns around the following:

- **Consistency of the Governance Statement with information that we are aware of from our work;**
- **The format and content of the Governance Statement in relation to the relevant guidance;**
- **The disclosure of all relevant issues.**

ACTION

22. The IJB is asked to note this report in evaluating the internal control environment for 2020/21 and consider any actions to be taken on the issues reported for consideration.

INTERNAL CONTROL

23. Following a meeting of Angus IJB in March 2016, FTF were appointed as the IJB's Internal Audit Service. The Audit Committee has approved the Internal Audit Charter, which is reviewed annually, as well as a protocol for the sharing of audit outputs between the partner organisations. We can confirm that FTF complies with the Public Sector Internal Audit Standards (PSIAS).
24. During 2018/19 the NHS Tayside Internal Audit Service was externally quality assessed by the Institute of Internal Auditors and concluded that FTF generally conforms to the International Professional Practice Framework (IPPF). An External Quality Assessment (EQA) action plan is in place and being monitored through the NHS Tayside Audit & Risk Committee, with 1 action currently outstanding. FTF has updated the self assessment and it will be reported to the NHS Tayside Audit & Risk Committee in early 2021/22. For Angus Council Internal Audit, although an EQA was delayed due to Covid, an external quality assurance review was undertaken in 2020 and reported to the Angus Council Scrutiny & Audit Committee in January 2021, concluding that the service fully or generally complies, with 2 improvement actions being monitored.
25. The 2020/21 internal audit plan was approved by the IJB Audit Committee in June 2020, with adjustments approved during the year to reflect changing priorities. Audit work undertaken in partnership with the Angus Council Internal Audit Service has been sufficient to allow the Chief Internal Auditor to provide his formal opinion on the adequacy and effectiveness of internal controls.
26. To inform our assessment of the internal control framework, we developed a self assessment governance checklist for completion by management. The checklist was based on requirements of the Integration Scheme, guidance issued by the Scottish Government to support Health and Social Care Integration and best practice. It was also cross referenced to the requirements of the CIPFA 'Delivering Good Governance in Local Government Framework 2016' and supporting guidance notes for Scottish Authorities.
27. Internal Audit validated the assessments reached through discussion with management and examination of the supporting evidence and documentation. Based on our validation work, we can provide assurance on the following key arrangements in place by 31 March 2021; and also comment on where further development is needed in 2021/22. Based on our assessment, we also recommend further issues for consideration by management.

Our evaluation of the IJB's Governance Framework is summarised below:

A – Corporate Governance
A1 – Key arrangements in place as at year end 2020/21 as well as planned and ongoing developments
<p>Response to Covid19</p> <p>I. Governance arrangements, with the exception of the cancellation of the April 2020 Audit Committee (following agreement with both Internal and External Audit), continued as normal throughout the year. Internal audit review AN04/21 reviewed the impact of Covid19 on existing governance arrangements using a checklist based on both questions developed by Audit Scotland on areas Audit Committee members may seek assurance on, as well as those developed by ourselves for FTF clients. Based on our detailed discussion with the Leadership Response Team (LRT) and on review of relevant documentation, we formed an overall positive impression opinion of the culture and leadership of the organisation and how its governance and management arrangements responded to the Covid19 crisis. Updates on Covid19 and Angus IJB's response were provided to each IJB meeting throughout the year.</p> <p>Strategy</p> <p>II. The Angus IJB Strategic Commissioning Plan 2019/2022 was approved in April 2019. In February 2021, the Strategic Planning Group (SPG) agreed to defer the publishing of an updated Strategic Commissioning Plan from April 2022 to April 2023 on the basis of the impact of Covid19 and providing more time to re-prioritise. It was noted that Interim updates would be progressed as required.</p> <p>III. At its meeting in February 2021, the IJB noted and supported the remobilisation plan for Angus Health and Social Care Partnership for April 2021 to March 2022, with the objective to <i>'continue to provide safe and effective care in line with our re-prioritised strategic objectives whilst remaining focussed on mitigating the spread of the disease across our population and a focus on minimising the unintended consequences that have potentially arisen over the past i.e. chronic disease management, reduced presentation of cancer, whilst continuing to support staff health and well being and promote the use of technology to support staff and patients'</i>. The remobilisation plan has an associated implementation plan monitored by the current Covid19 Leadership Response Team (LRT) and Executive Management Team (EMT). Although clear references are made to working in partnership, the plan does not overtly describe how this links to the remobilisation plans of its partners.</p> <p>IV. The IJB has a number of improvement and transformation projects, monitored through individual delivery plans. Operationally, these are monitored by the Angus Care Model group and the Improvement and Change forum. At governance level, progress reports on individual projects as well as the Strategic Planning progress report are provided to the IJB, which show that as might be expected, Covid19 has had both positive and negative impacts on different aspects of service redesign work and adversely impacted on delivery of savings. We have been informed that the IJB is still working towards ensuring that the SPG considers the status of the Strategic Plan more regularly and as a collective, strategic approach; including clarifying and updating implementation plans and</p>

operational oversight arrangements.

- V. Although the Covid19 remobilisation plan, as noted above, has been aligned to strategic priorities, as recommended in the Annual Internal Audit Report 2019/20 the recovery and reconfiguration process will need to inform an ongoing reassessment of the impact the pandemic has on the assumptions on which the current Strategic Commissioning Plan is based (demand, resources and ways of working). This includes understanding the population health need, identifying changes to service delivery and the risks these may present, as well as identifying positives and potential transformation from changed methods of working during the pandemic. For example, Angus IJB has already started to progress work aimed at supporting the funding of a stepped increase in home care provision, and a managed reduction in care home capacity. With the deferment of the development of a new plan, the additional time should be used to develop the direction of travel for review and revision of the Strategic Commissioning Plan, including ensuring alignment to improvement and transformation projects to support the sustainability of the HSCP in the future, supported by one overall implementation plan. It is recommended that a project plan and timetable is set to progress this work. Further recommendations around this point can be found at action point 1 below.
- VI. Actions related to facilitating sustainable transformation will need to be clearly aligned to the priorities of the IJB and robustly monitored to ensure intended outcomes are being achieved. It may well be that transformation activity will need to be woven into the new Strategic Plan rather than being considered separately in order to ensure that the Strategic Plan is genuinely transformative and that transformation is used as the vehicle for resolving the challenges and opportunities arising from the pandemic.

Performance

- VII. A midyear update provided in December 2020 highlighted that performance remained good however, the impact of Covid19 on the overall performance was still to be investigated and a report on the findings would be presented to a future Board. The IJB usually receives its annual performance report in June, with an interim report being presented this year in line with Scottish Government guidance and the impact of the pandemic.
- VIII. The organisation is currently reviewing internal structures and considering how performance will be better reported and monitored throughout the year. This may see the development of a performance management infrastructure alongside the Audit Committees and Strategic Planning Group.
- IX. We welcome proposals to establish a committee with oversight of performance and resources issues and would recommend that reporting ensures a rounded view of overall performance, financial sustainability and progress in implementing the priorities set out in the Strategic Plan, linked to assurance on strategic risks (see action point 2 below).

Governance Arrangements

- X. We welcome the update to the committee report template which now includes specific additional headings requiring information to be completed on all other implications (in addition to resource implications), risk assessment, equality & diversity assessment and directions.

- XI. The Audit Committee met on 3 occasions during 2020/21 and also held a development event for members looking at the remit and workplan of the committee, as well as outstanding governance actions and improvements for hosted services reporting and governance proposals.
- XII. The Audit Committee continued to receive updates at each of its meetings on progress with audit recommendations and governance actions. The Committee is also provided with information on relevant external reports. The full IJB was also updated on the Angus response to proposals from the MSG in both August 2020 and April 2021, with the most recent update showing that good progress has been made in delivering the action plan. Of the 57 actions set out in the MSG Action Plan, 6 remain to be completed.
- XIII. A review of corporate support arrangements has been planned for a number of years. The April 2021 Governance Action plan stated that *'the IJB's Audit Committee should be aware that shortcomings in corporate support can undermine the IJB's ability to progress some governance issues at the required pace'*. 'Insufficient Corporate Support Capacity' remains a priority 3 strategic risk for the organisation.
- XIV. There remain a number of intractable long standing issues outstanding, recognised through the governance action plan based on previous internal audit recommendations, actions agreed through the MSG Self Assessment, and mirrored in the IJB's draft Governance Statement as areas requiring further improvement. Internal Audit has previously recommended an integrated Governance Action Plan monitored by the Audit Committee. Last year, we also recommended escalation to the IJB. All this is now in place, with Finance Reports to the IJB setting out the escalation. Specifically, the issues are:
- a. Review of Integration Scheme/ clarification of all Governance & Accountability arrangements
 - b. Large Hospital Set Aside (LHSA)
 - c. Corporate Support arrangements
 - d. Hosted Services
- XV. A pan-Tayside Working group with representation from across the partners under the leadership of the Dundee IJB Chief Finance Officer delivered a new Risk Management Strategy. In addition, a project team has been established to progress the review of Integration Schemes. As LHSA, Corporate Support arrangements and Hosted Services are also issues for the other Tayside IJBs, there may be merit in also adopting a joint approach where this may be of benefit.
- Hosted Services**
- XVI. Whilst a high level Memorandum of Understanding remains in place, further work is required to improve the sharing of information between partnerships. Work is now progressing and the April 2021 Governance Action plan update it reported in relation to hosted services that, *'while further delayed due to Covid19, finance information is now well developed and, after February 2021 IJB Audit Committee Development Session, draft info to be placed into circulation for further discussion / development.'*

Review of Integration Scheme

- XVII. We have previously reported that a number of key governance issues were to be addressed through the agreement of a new Integration Scheme between the IJB and its partners. The IJB was provided with updates on review of the integration schemes in April 2020 and August 2020, where the IJB noted the commencement of the review. A draft Project Initiation Document (PID) is now being developed to progress the revisions required across Tayside. Approval of the PID is still awaited from the Partner Chief Executives. Internal Audit have been asked to contribute towards this work and have held initial discussions with the project lead and shared the Integration Principles which cover many aspects of the Integration Scheme.
- XVIII. Noting that the organisation plans, if possible and capacity permits, to review both the IJB's Standing Orders and its Financial Regulations in 2021/22, we would reiterate our view that such an update should ideally flow from any changes to governance arrangements agreed through the updated Integration Scheme at an appropriate time.

Directions

- XIX. We previously recommended a clearer link between the Strategic Plan 2019-2022, its implementation and the use of directions and that consideration should be given to updating the committee report template to include a heading on directions. Following a report to the IJB in June 2020 on the Scottish Government Guidance on Directions, a standard section has been included in the committee report template indicating whether the report requires a Direction to be issued to the Local Authority, the Health Board, to both, or that no Direction was required. However, the organisation's own assessment is that the IJB is still learning how to translate reports into definitive, helpful clear "directions". As part of any further developments in this area, consideration should be given as to how clinical and care governance arrangements will feed into the formation of IJB directions.

Risk Management

- XX. Angus IJB has continued to develop its Risk Management arrangements, culminating in the approval of the new IJB Risk Management Strategy in April 2021 based on the work undertaken by a pan Tayside working group, together with a list of proposed actions for Angus IJB including development of a Risk Appetite, ensuring IJB reports reference the relevant strategic risk and progressing risk training for IJB management and board members. The December 2020 Audit Committee received the Corporate Strategic Risk Management Annual report 2019/20. We welcome the regular review of the Board Assurance Framework documents for each strategic risk, with all risks clearly updated for the impact of Covid19.
- XXI. Monitoring of the organisation's risk profile is delegated to the CCPG who provides an annual year end assurance report on its overall work which this year will be presented to the full IJB, rather than the Audit Committee as in previous years. Plans are in place to enhance this through the provision of a mid-year interim risk management report.
- XXII. Strategic risks and their controls are well articulated and most IJB agenda items can be linked to one of the organisation's strategic risks. However, there is currently no direct reporting to the IJB on its risk profile; nor direct, overt

assurance on each of its strategic risks to the IJB with risk monitoring occurring at the CCPG and the Audit Committee receiving assurance on the overall system of risk management as above.

XXIII. The IJB is developing an annual workplan. Whilst a number of reports are included on a cyclical basis, we would recommend that, to further develop good governance arrangements, an IJB assurance plan could be implemented to ensure assurance on all risks is provided to the IJB, including necessary assurances from partner organisation. The FTF internal audit assurance principles are appended to this report and could be used to inform development of any assurance workplan.

XXIV. In the context of our comments on performance monitoring arrangements above, and the consideration of the development of a Performance & Resources Committee, performance reports should where possible be increasingly related to specific risks and should contain a conclusion on whether the performance reports indicate that controls are operating effectively to mitigate the risk as intended.

Best Value

XXV. A self assessment against Audit Scotland “Auditing Best Value - Integration Joint Boards” (March 2018) was completed by Angus IJB for 2019/20 and will be repeated for 2020/21, with an extract being included in the annual performance report. The IJB plans to rely on the assurances provided through year end processes of sharing Governance Statements which make reference to Best Value arrangements in the partner bodies.

Communication and Engagement

XXVI. We welcome the approval by the IJB in October 2020 of the new Communication and Engagement Plan October 2020 to September 2023, with agreement that an annual update will be provided to the IJB. This is included in the IJB’s workplan. We would highlight that engagement will be an essential component of the process to revise the Strategic Commissioning Plan.

Feeley report

XXVII. The Independent Review of Adult Social Care (IRASC) report (the Feeley report) was published by the Scottish Government on February 2021. The April 2021 Audit Committee was informed of its publication and that it ‘could have significant implications for Angus IJB, depending on subsequent legislation. The content of this report and subsequent developments will be the subject of further discussion within the IJB’. The IJB intends to hold a development session on this subject in summer 2021, with a date yet to be confirmed. The IJB has also completed a readiness template.

Category 1 responders/ business continuity

XXVIII. IJBs are now Category 1 Responder bodies and we have been informed that work is in progress to review the IJB’s compliance with the new requirements and report this to the Executive Management Team (EMT), alongside a report describing an integrated Business Continuity Plan (BCP) framework. A review of BCPs has been undertaken and BCPs are now in place for all services with the exception of Pharmacy and corporate functions. The annual report of CCPG to the Audit Committee will, in future, provide an update on the BCP position. Following the assessment of compliance against the Civil Contingencies Act, we

<p>recommend the IJB formulate a work plan in order to clearly articulate their role and responsibilities, what they are required to do, with priorities, targets and a mechanism for reporting and escalation.</p>
<p>Key arrangements in place as at year end 2020/21 as well as planned and ongoing developments</p>
<p>B1 Clinical:</p>
<ol style="list-style-type: none"> I. Throughout the year, work continued through the Getting It Right for Everyone Steering Group with a new Getting It Right for Everyone Framework now in place across Tayside. Angus HSCP, alongside Dundee and Perth & Kinross provides regular, high quality clinical and care governance assurance reports to the NHS Tayside Care Governance Committee, with the format of this reporting remaining under review, with some input from Internal Audit. II. The Angus Clinical, Care and Professional Group will provide its annual assurance report for 2020/21 to the June 2021 Audit Committee. However, consideration is being given to more regular direct reports to the IJB on clinical and care governance- (Also see recommendation 3) III. An Angus IJB Complaints Handling Procedure is in place with output shared with the CCPG. We were informed that the HSCP is currently reviewing internal complaints processes to streamline, avoid duplication and ensure appropriate escalation. Work is to be progressed to look at themes emerging from feedback & complaints and to ensure lessons are learned. IV. In October 2020 the IJB received the Chief Social Work Officer's Annual Report for 2019/20, which draws on a range of performance information, as well as external and internal evaluation and engagement activities. It also includes information on the early impact of Covid19 as well as priorities for recovery in response to Covid19 pandemic. However, the report does not include an overall conclusion on the adequacy and effectiveness of arrangements for the quality and safety of care. V. In addition, the Angus Community Justice Partnership Annual Outcome Activity Return for 2019/20, an area of activity monitored by Angus Council Policy & Resources Committee as required by legislation, was presented showing the work in partnership to reduce re-offending. VI. In February 2021, the IJB noted both the Angus Adult Protection Committee Biennial report 2018-20 as well as progress with improvement work for adult protection. VII. Following the publication of the Strang report, the Independent inquiry into Mental Health Services in Tayside, the IJB meeting in February 2020 was informed of the collaborative approach to be taken to address the recommendations. Updates on progress were regularly presented to the IJB throughout the year, alongside updates on strategy and services.

B2 Staff:
<ul style="list-style-type: none"> I. Workforce is rated as a Priority 1 strategic risk for Angus IJB. An updated Workforce Plan (August 2020 to July 2023) was approved by the IJB in August 2020. A supporting implementation plan was shared with the EMT in January 2021 with regular progress reports to be submitted to the Staff Partnership Forum. The IJB is to receive an annual update, which is included in the IJB's workplan for August 2021. II. The Covid19 Remobilisation plan implementation plan includes relevant actions on workforce and is regularly monitored through the LRT and EMT. III. The IJB does not currently receive specific staff governance assurances from the employing partners. As part of a review of the flow of assurances on strategic risks to the IJB as recommended under action point 3 below, assurances over staff governance should be considered. IV. Angus IJB, as a body which does not directly employ staff, does not require to develop its own whistleblowing policy. Since 1 April 2021, NHS organisations are required to follow the National Whistleblowing Principles and Standards. This includes specific information for Health and Social Care Partnerships. Work has been undertaken by representatives from NHS Tayside and the three Tayside Health and Social Care Partnerships to agree how the Whistleblowing Standards would be implemented with a Whistleblowing Agreement between having been drafted. However, this does not at this point address the requirement for regular reporting to the IJB as set out in the guidance, nor does it cover those staff who work for the Local Authority. V. We recommend that the IJB ensures it receives more active assurance in this area through presentation of the partner bodies' annual Whistleblowing reports and assurance that their policies are appropriate and that any concerns raised are addressed.
B3 Finance:
<ul style="list-style-type: none"> I. Strategic Risk 3 'Failure to develop and implement a balanced financial plan will lead to a risk of unsustainable services' has remained a priority 1 red risk, with the rationale that <i>'as ultimately the IJB may have to further amend overall service provision and the Strategic Plan, thereby effecting all planning and all service delivery, to ensure the delivery of a breakeven budget'</i>. II. Each meeting of the IJB receives a Finance report including a risk assessment, savings progress, reserves update, and a forecast outturn position. In 2020/21, this also included a section on the financial impact of Covid19, although a number of uncertainties remain. For 2020/21 a management accounts position of a £1.922m underspend is currently reported, whilst the financial accounts will reflect an underspend of c£8.893m. This will be added to reserves; £4.4m of which relate to an earmarked Covid19 reserve. Movement on the forecast position, as well as on reserves and the reasons for them are clearly set out in the financial monitoring report to be presented to the IJB in June 2021. III. Progress with Financial plan interventions (savings/service redesign) remains a significant concern for the IJB. It has previously been agreed that the IJB will streamline the oversight of such projects to ensure that existing planned savings

are delivered. Proposals regarding this are still under development. We support this intention and would recommend ensuring that such oversight sits within the flow of assurance on performance and resources as described under the Corporate Governance section above.

- IV. The IJB is also kept regularly updated on development of the financial plan and the status of budget settlement discussions with the partners. The context, especially the long term impact of Covid19, remains complex and uncertain, with a number of pressures impacting on future financial sustainability. However, we welcome the focus on planning for investment to support strategic shifts and re-profiling resources to reflect the impact of Covid19 on care delivery.
- V. We were pleased to note that there remains a clear link between the organisation's strategy and its financial planning and management. Overall, the economic impact of Covid19 will continue to have a significant impact on the financial environment in both the short and medium to longer term. Both UK and Scottish Government Budgets currently only set out one-year spending plans with longer term, post Covid, economic strategies emerging later. Given this uncertainty, there will be a need to continually review and adapt Partnership financial plans over coming months and years as resource availability and projected costs become clearer.
- VI. LHSA is instrumental to the strategic shift in the balance of care. This area is one of a number of long-standing complex issues where progress has been difficult. A paper was presented to the IJB in December 2020 setting out the current situation, barriers to progress and proposals for the future. We would recommend adopting the pan-Tayside working group approach which successfully delivered a new Tayside wide IJB Risk Management Strategy in 2021 for the major themes of outstanding work including Large Hospital Set Aside and also that the focus be widened to reflect strategic, holistic solutions which allow the transfer of resources to facilitate improvements in services and shifting the balance of care alongside the technical aspects of LHSA.
- VII. Financial regulations have been in place since 2016. These now require to be reviewed and updated, with work planned for 2021/22. We welcome the progress made to review the Scheme of Delegation by the Improvement and Development Team.
- VIII. The IJB has continued to highlight risks regarding financial management support for a number of years. Although a Partnership Finance Manager has now been appointed, management judge that weaknesses remain as set out in the 2020/21 assessment against the role of the Chief Finance Officer (CFO) (reported to the Audit Committee in April 2021) which states: *'From 2019/20 NHS Tayside devolved accountability for Finance staff to IJB CFOs. This has delivered significant improvement. This change has not been replicated in Angus Council'*. This is within a context of outstanding actions in relation to overall corporate support from the partners to the IJB. As recommended under Para V. above, corporate support could be another theme on which the 3 Tayside IJBs could cooperate.

B4 Information Governance:

- I. Following the approval in February 2019 of the Angus IJB Records Management Plan and Records Management Policy, a first progress report was submitted to

the Keeper of Records in November 2020 and approved in April 2021.

- II. In line with the Scottish Information Sharing Toolkit, an IJB Information Sharing Memorandum of Understanding and Supplementary Memorandum of Understanding are in place. The two memoranda of understanding cover all aspects of information sharing between the three parties. An annual review was completed with the revised MoUs now signed off.
- III. In June 2019, the IJB approved the Information Governance Strategy 2019/22 and Supporting Policies (information security, data protection and access to information). Again, the Strategy will require to be reviewed in light of Covid19.
- IV. The IJB should receive assurance that its strategies and statutory responsibilities are supported by the asset and IT strategies and information governance arrangements of its partners and these are appropriately prioritised, resourced and monitored. This will be particularly important for the delivery of genuine transformation and the revised approach to the delivery of services required following Covid19.

ACKNOWLEDGEMENT

28. On behalf of the Internal Audit Service I would like to take this opportunity to thank the Chief Officer and Chief Finance Officer of the IJB as well as staff within the partnership for the help and co-operation extended to Internal Audit throughout the year.

A GASKIN, BSc. ACA
Chief Internal Auditor

Action Point Reference 1**Finding:**

The Angus IJB Strategic Commissioning Plan 2019/2022 was originally approved in April 2019. In February 2021, the Strategic Planning Group (SPG) agreed to defer the publishing of an updated Strategic Commissioning Plan from April 2022 to April 2023.

Audit Recommendation:

The direction of travel for review and revision of the Strategic Commissioning Plan should be documented, to ensure delivery of sustainable services in the future.

This includes understanding the population health need, identifying changes to service delivery and the risks these may present, as well as identifying positives and potential service redesign from changed methods of working during the pandemic. Revision of the Strategy should include alignment to the Transformation and Re-mobilisation Plans to support the sustainability of the HSCP in the future.

A project plan and timetable should be established to progress this work, including arrangements to review and monitor the implementation of the overarching Strategic Commissioning Plan and supporting strategies, and to ensure appropriate resources are available to deliver the strategy, clearly linked to revised service models.

Arrangements could include:

- Identification of a Sponsor and Project Lead for strategic planning and change;
- A plan and timetable for how the new Strategy and supporting strategies will emerge, including governance arrangements and key responsibilities for individuals and groups;
- A stock take of current transformation;
- Articulation of a clear link between strategy and ongoing service developments, to ensure future services are sustainable;
- Overt linkages to realistic medicine, transformative programmes, efficiency savings and other initiatives;
- Assessment of the risks to achievement.

There should be effective governance and oversight of this key area so that the IJB can formally scrutinise the arrangements, and in particular approve the principles underlying remobilisation and reconfiguration planning. The IJB should be engaged in all key decisions, and in setting the vision/direction for the next iteration of the plan including:

- Products – The IJB should clearly understand which decisions will come to them, when and in what format, and which decisions it is delegating to management
- Processes - The IJB should understand how it will be kept informed of progress, of changes to the risk profile and of the impact of changes including appropriate post-project monitoring
- Priorities - The IJB should agree how it will set its priorities and how these will be communicated and implemented, understanding as above that their implementation may not come to the IJB
- Parameters - The IJB should outline which areas are sacrosanct to avoid wasting officers' time.

The Board should be provided with regular overviews of whether Recovery, Remobilisation and strategy development is on track, key achievements, challenges and risks and any significant implications for strategy and priorities.

Assessment of Risk:

Our assessment of the above finding is as follows:

Significant



Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores.

Requires action to avoid exposure to significant risks to achieving the objectives for area under review.

Management Response/Action:

The IJB will request the IJB's Strategic Planning Group to consider this recommendation and report back to a future Audit Committee (target August 2021) and share its proposals for developing the Strategic plan with the IJB by October 2021.

Action by:

Date of expected completion:

Head of Community Health and Care Services

December 2021

Action Point Reference 2

Finding:

There remain a number of intractable long standing issues outstanding, recognised through the governance action plan based on previous internal audit recommendations, actions agreed through the MSG Self Assessment, and mirrored in the IJB's draft Governance Statement as areas requiring further improvement. An integrated Governance Action plan has been monitored by the Audit Committee and regularly escalated to the IJB. Specifically, the issues are:

- a. Review of Integration Scheme/ clarification of all Governance & Accountability arrangements
- b. Large Hospital Set Aside (LHSA)
- c. Corporate Support arrangements
- d. Hosted Services

A pan Tayside Working group with representation from across the partners under the leadership of the Dundee IJB Chief Finance Officer delivered a new Risk Management Strategy. In addition, a project team has been established under Angus leadership to progress the review of Integration Schemes

Implementation of national guidance on LHSA has been problematic across Scotland, with engagement with the issue being mostly limited to Finance staff rather than strategic, holistic solutions which allow the transfer of resources to facilitate improvements in services and shifting the balance of care.

Audit Recommendation:

Consideration should be given to adopting pan-Tayside solutions to LHSA, Corporate support arrangements and Hosted Services.

With a new Strategic Commissioning Plan being developed, the focus should be increasingly on strategic, holistic solutions which allow the transfer of resources to facilitate improvements in services and shifting the balance of care, alongside the technical aspects of LHSA.

Assessment of Risk:

Our assessment of the above finding is as follows:

Significant



Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores.

Requires action to avoid exposure to significant risks to achieving the objectives for area under review.

Management Response/Action:

Angus IJB is already working with other IJBs and NHS Tayside on aspects of LHSA. This includes work on quantifying resources and progress captured in reports to June IJB.

The IJB will consider regional approaches to corporate support and Hosted Services

reporting and will report back to the Audit Committee at its August meeting.

This position will be refined in time for the August 2021 Audit Committee.

Action by:	Date of expected completion:
Chief Finance Officer	August 2021

Action Point Reference 3

Finding:

Strategic risks and their controls are well articulated and most IJB agenda items can be linked to one of the organisation's strategic risks. However, there is currently no direct reporting to the IJB on its risk profile; nor direct, overt assurance on each of its strategic risks with risk monitoring occurring at the CCPG and the Audit Committee receiving assurance on the overall system of risk management as above.

For example, IJB members to date received assurance on clinical & care governance only indirectly annually through the annual report of the Audit Committee which in turn receives the annual report from the CCPG. Where controls sit within the partner bodies, the IJB receives only a general annual assurance through the year end processes, for example the IJB does not currently receive specific staff governance assurances from the employing partners, nor on compliance with GDPR and other information governance arrangements.

Audit Recommendation:

The IJB is developing an annual workplan. Whilst a number of reports are included on a cyclical basis, we would recommend that, to further develop good governance arrangements, an IJB assurance plan could be implemented to ensure assurance on all risks is provided to the IJB, including necessary assurances from partner organisation. The FTF internal audit assurance principles are appended to this report and should be used to inform development of any assurance workplan.

As part of the development of the workplan for the IJB, the IJB should consider how it will receive assurance on each of these risks. Some may require to be provided by the partners, to ensure the IJB receives assurance that its strategies and statutory responsibilities are supported by the enabling strategies and governance arrangements of its partners and these are appropriately prioritised, resourced and monitored.

Assessment of Risk:

Our assessment of the above finding is as follows:

Significant



Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores.

Requires action to avoid exposure to significant risks to achieving the objectives for area under review.

Management Response/Action:

The IJB will request the IJB's Executive Management Team to consider this recommendation and report back to a future Audit Committee (target December 2021).

Action by:

Date of expected completion:

Chief Officer

December 2021

Action Point Reference 4

Finding:

Overall, the economic impact of Covid19 will continue to have a significant impact on the financial environment in both the short and medium to longer term. Both UK and Scottish Government Budgets currently only set out one-year spending plans with longer term, post Covid, economic strategies emerging later. Given this uncertainty, there will be a need to continually review and adapt Partnership financial plans over coming months and years as resource availability and projected costs become clearer.

The organisation is currently reviewing internal structures and considering how performance will be better reported and monitored throughout the year. In addition, we have been informed that the IJB is still considering monitoring arrangements for transformation work and financial plan interventions. An action to develop an overall implementation plan for the Strategic plan was also originally included in the 2018/19 Annual Internal Audit Report and remains outstanding on the governance action plan.

Audit Recommendation:

We welcome proposals to establish a committee with oversight of performance and resources issues and would recommend that reporting ensures a rounded view of overall performance, financial sustainability and progress in implementing the priorities set out in the Strategic Plan, linked to assurance on strategic risks (see action point 3 above).

In the context of our comments on performance monitoring arrangements above, and the development of a Performance & Resources Committee, performance reports should, where possible, be increasingly related to specific risks and should contain a conclusion on whether the performance reports indicate that controls are operating effectively to mitigate the risk as intended.

Actions related to facilitating sustainable transformation will need to be clearly aligned to the priorities of the IJB and robustly monitored to ensure intended outcomes are being achieved. It may well be that transformation activity will need to be woven into the new Strategic Plan rather than being considered separately in order to ensure that the Strategic Plan is genuinely transformative and that transformation is used as the vehicle for resolving the challenges and opportunities arising from the pandemic.

Assessment of Risk:

Our assessment of the above finding is as follows:

Significant



Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores.

Requires action to avoid exposure to significant risks to achieving the objectives for area under review.


Management Response/Action:

A) The IJB is already progressing proposals regarding a sub-committee considering performance and resources issues. The Committee principles as appended will be considered as part of developing its approach.

B) The IJB will ask the IJB's CCPG to consider developing performance monitoring that is increasingly linked to the IJB's risk.





C) The IJB has already demonstrated a willingness to make new decision reflecting Covid19 circumstances to help deliver sustainable transformation. This is an ongoing process and will continue to be reflected in financial and strategic planning. To be taken into account as part of our response to Action point 1.

Action by:	Date of expected completion:
A) Chief Officer	August 2021
B) Associate Medical Director as Chair of Angus IJB CCPG	December 2021
C) See Action point 1	

Action Point Reference 5	
Finding:	
<p>We were informed that Angus IJB does not intend to develop a discrete whistleblowing policy. Since 1 April 2021, NHS organisations are required to follow the National Whistleblowing Principles and Standards. This includes specific information for Health and Social Care Partnerships. Work has been undertaken by representatives from NHS Tayside and the three Tayside Health and Social Care Partnerships to agree how the Whistleblowing Standards would be implemented with a Whistleblowing Agreement between having been drafted. However, this does not at this point address the requirement for regular reporting to the IJB as set out in the guidance.</p>	
Audit Recommendation:	
<p>We recommend that the IJB ensures it receives more active assurance in this area through presentation of the partner bodies annual Whistleblowing reports and an annual evaluation of their policies to assure the IJB that there are no gaps and that any concerns raised are appropriately addressed. This may be reported to a subgroup, with the IJB receiving overall assurance that this group has fulfilled its remit.</p>	
Assessment of Risk:	
<p>Our assessment of the above finding is as follows:</p>	
<p>Merits Attention</p>	<p> There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.</p>
Management Response/Action:	
<p>The IJB will seek to channel assurances regarding this issue through the IJB's Staff Partnership Forum.</p>	
Action by:	Date of expected completion:
Head of Community Health and Care Services	December 2021

Assessment of Risk

To assist management in assessing each audit finding and recommendation, we have assessed the risk of each of the weaknesses identified and categorised each finding according to the following criteria:

Risk Assessment		Definition	Total
Fundamental		Non Compliance with key controls or evidence of material loss or error. Action is imperative to ensure that the objectives for the area under review are met.	None
Significant		Weaknesses in design or implementation of key controls i.e. those which individually reduce the risk scores. Requires action to avoid exposure to significant risks to achieving the objectives for area under review.	Four
Moderate		Weaknesses in design or implementation of controls which contribute to risk mitigation. Requires action to avoid exposure to moderate risks to achieving the objectives for area under review.	None
Merits attention		There are generally areas of good practice. Action may be advised to enhance control or improve operational efficiency.	One

Committee Assurance Principles

Purpose and Remit

The overall purpose of the Board is to ensure efficient, effective and accountable governance, to provide strategic leadership and direction, and to focus on agreed outcomes. Detailed scrutiny should take place at committee level, with each committee providing assurance and escalating key issues as required. For this to be achieved successfully, Standing Committees must be clear about their priorities, have focused agendas and workplans and must monitor their own performance rigorously. Standing Committee remits are approved by the Board with input from Committees and increasingly from national governance initiatives. However, Standing Committees must ensure that they are focused on Board priorities and on the risks delegated to them.

Sub-committees and groups will frequently have an operational focus but must ensure that they are in a position to provide the required assurances on their operations and on any risks, actions and controls for which they are responsible.

Board or Standing Committee Agenda

In general, for an item to be included on the agenda it should meet the following criteria unless the Committee Chair and Lead Officer agree there are good reasons for its inclusion:

- a. It is a decision delegated to that Committee
- b. It relates to and/or provides assurance upon a risk delegated to that Committee. In this context, performance reports etc should be overtly related to the specific risk and should contain a conclusion on whether the performance reports indicate that controls are operating effectively to mitigate the risk as intended
- c. It is a statutory or regulatory requirement or required by SG guidance
- d. The Committee can add value to a decision or issue by providing a different perspective, setting boundaries, generating ideas etc.

Assurance

At the start of the year, the Committee should consider its remit and determine its assurance requirements together with how these will be met, using assurance mapping principles. This should be set out in the Committee assurance plan or clearly identified within the Committee work plan. The 'three lines of assurance' are often used to help categorise assurances

- First line: management assurance from "front line" or business operational areas;
- Second line: oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain;
- Third line: independent and more objective assurance, including the role of Internal Audit and from external bodies

Assurances should be:

- a. Overtly linked to the relevant risk with an overt conclusion from the responsible director or officer
- b. Streamlined so that there is no omission, no unnecessary duplication
- c. Relevant: data should not be presented just because it is readily available
- d. Reliable: assurances should be evaluated so that it is clear how much weight should be placed on any piece of evidence and how they fit in with other relevant evidence
- e. Sufficient: there should be sufficient evidence in total to allow a reasonable conclusion to be reached

The Board has delegated responsibility for most strategic risks to Standing Committees. Following a discussion of an agenda item, the committee should formally assess the level of assurance received. This is reported to the Board via the Chair's assurance report (see below). The following criteria (based on work undertaken by the Good Governance Institute) can help in assessing the level of assurance:

- a. Independent assurance (e.g. an auditor's opinion) carries more weight than internal evidence produced by management
- b. The best assurance is commissioned specifically to assure that a control is effective: reams of evidence with only indirect relevance does not provide good assurance
- c. Assurances are time-limited and should only be relied upon if current
- d. Differentiate between positive, negative and neutral opinion when using independent assurance
- e. Ensure that assurance is consistent: triangulate different sources and use independent evidence to assess the accuracy of internal assurance sources

Appendix A provides examples of questions that Committees and groups should ask about risks.

Chair's report /Assurance Report

Minutes are valuable for the group itself but are not normally an efficient and effective source of assurance. An assurance report allows issues to be collated and presented in a way that gives readers a quick and comprehensive summary of the key issues, without considering unnecessary detail or having to decode or investigate areas of interest. The following questions should be considered at the end of every Standing Committee and sub-group meeting and areas for recording agreed. These should then be included in the Chair's summary/assurance report and taken forward by the Responsible Director:

- a. Are there any issues which could be a disclosure in the Governance Statement (see below) or should be included within the Committee year-end report
- b. Are there any new risks emerging which require escalation to the Board or recording in the Strategic or operational risk registers
- c. Is the Committee fulfilling its workplan and if not, would any omissions have an impact on its ability to provide assurance at year-end
- d. For the risks delegated to the Committee:
 - Are the scores correct?
 - Have there been any significant movements?
 - Has the committee received assurances that internal controls intended to mitigate the risk are working as intended and are effective?

- Does performance reporting support this?
- Has the committee received assurances that actions intended to reduce the risk to its target level are working as intended and will be effective?

Year-end reports

At the end of the financial year, Standing Committees provide their annual report to the A&RC (and Board). Standing Committee annual reports are an opportunity to reflect on the year just gone and should be used to consider overall progress and key issues going forward. The annual report should be focused on the most important issues and should include, as a minimum:

- a. A clear description of movement in strategic risks aligned to the committee and areas where actions were not effective
- b. Overt identification of areas of non-compliance and explanation of the impact on the control environment
- c. Clear performance information and highlighting of areas of poor performance
- d. Inclusion of Key Performance Indicators where possible
- e. Rather than stating that a report was presented, providing a broad conclusion on whether the level of assurance provided was acceptable (noting that the new process for assessing assurance will aid this recommendation)
- f. Any specific requirements for that Committee based on its remit or duties such as an overt opinion by the SGC on whistle-blowing arrangements based on an appropriate annual report or the P&RC opinion on whether value for money was achieved
- g. Consideration of key risks and concerns and how these will be reflected in the workplan for the year ahead.

The Audit Committee must decide whether an item is of sufficient significance to be included in the narrative of, or disclosed within, the Governance statement. By extension Standing Committees should consider, whether an item should be brought to the attention of the Audit Committee within their annual report/assurance statement. Useful considerations in deciding whether an item should be disclosed include:

- a. Is it material? The HIS risk management 'impact' criteria provide a helpful guide
- b. Does it represent a control weakness? Some issues could not reasonably have been prevented
- c. Was the control weakness in place in the year in question? A weakness in place throughout most of the year should be mentioned, even if resolved after or at year-end. However, if the issue was discovered in year but related to a weakness in previous years now rectified then it need not be disclosed

Appendix A - Assessing risks

Questions for Risk Owners:

- Would you know if your controls are working effectively as intended or failing?
- Can you evidence the effectiveness of the controls?
- Can you assure your Governance Committee of the effectiveness of controls?
- Do you have assurance for all three lines of defence?
 - 1st line - management / performance / data trends
 - 2nd line – oversight / compliance / audits
 - 3rd line – internal audit and/or external audit reports / external assessments
- If Yes - why above appetite?
- If No – How are the mitigating controls reflecting improvement or is there an action plan?
- Do you understand both the criticality and effectiveness of controls
 - Criticality: How important to the mitigation of the risk? The higher the importance of the control in mitigating the risk, the more assurance is required. If the control is of low importance is it a valid control to attach resource / effort
 - Effectiveness: This should measure if the controls are well designed / appropriate as well as how effectively they are implemented

Risk Questions for Committees**General questions:**

- Do the current controls match the stated risk?
- How weak or strong are the controls? Are they both adequate i.e. well-designed and effective i.e. implemented properly
- Will further actions bring risk down to the planned level?
- Does the assurance you receive tell you how controls are performing?
- Are we investing in areas of high risk instead of those that are already well-controlled?
- Do Committee papers identify risk clearly and overtly link to the BAF/risk?

Specific questions when analysing a risk delegated to the committee in detail:

- History of the risk (when was risk opened)- has it moved towards target at any point?
- Is there a valid reason given for the current score
- Is the target score:
 - In line with appetite
 - Realistic/achievable or does the risk require to be tolerated at a higher level?
 - Sensible/worthwhile
- Is there an appropriate split between:
 - Controls – processes already in place which take the score down from its initial/inherent position to where it is now

- Actions – planned initiatives which should take it from its current to target
- Assurances which monitor the application of controls/actions
- Ensuring there is clarity over what the listed controls etc. actually do e.g. if there is a group, what is it for (noting a group might be all three or actually none)?
- Assessing controls
 - Are they 'Key' i.e. are they what actually reduces the risk to its current level (not an extensive list of processes which happen but don't actually have any substantive impact)
 - Overall, do the controls look as if they are applying the level of risk mitigation stated
 - Is their adequacy assessed by the risk owner– if so , is it reasonable based on the evidence provided
- Assessing Actions – as controls but accepting that there is necessarily more uncertainty :
 - are they are on track to be delivered
 - are the actions achievable or does the necessary investment outweigh the benefit of reducing the risk?
 - are they likely to be sufficient to bring the risk down to the target score
- Assess Assurances:
 - Do they actually relate to the listed controls and actions (surprisingly often they don't)?
 - Do they provide relevant, reliable and sufficient evidence either individually or in composite?
 - Do the assurance sources listed actually provide a conclusion on whether:
 - the control is working
 - action is being implemented
 - the risk is being mitigated effectively overall (e.g. performance reports look at the overall objective which is separate from assurances over individual controls) and is on course to achieve the target level
 - What level of assurance is given or can be concluded and how does this compare to the required level of assurance (commensurate with the nature or scale of the risk):
 - 1st line - management / performance / data trends
 - 2nd line – oversight / compliance / audits
 - 3rd line – internal audit and/or external audit reports / external assessments