



## RISK, AUDIT AND PERFORMANCE COMMITTEE

<b>Date of Meeting</b>	9 <sup>th</sup> August 2023
<b>Report Title</b>	Review of Audit Scotland Reports
<b>Report Number</b>	HSCP 22.0
<b>Lead Officer</b>	Paul Mitchell, Chief Finance Officer
<b>Report Author Details</b>	Name: Paul Mitchell Chief Finance Officer <a href="mailto:PaulMitchell@AberdeenCity.gov.uk">PaulMitchell@AberdeenCity.gov.uk</a>
<b>Consultation Checklist Completed</b>	
<b>Appendices</b>	Appendix A – Scotland’s Response to Covid-19

### 1. Purpose of the Report

- 1.1. The purpose of this report is to draw the attention of Committee members to reports published by Audit Scotland which have relevance for the ongoing working of the Risk, Audit and Performance Committee, Integration Joint Board and the Health and Social Care Partnership.
- 1.2. Audit Scotland produce a range of local and national reports on the performance and financial management of Scotland’s public bodies. The following report has been reviewed and identified as specifically relevant for Committee members.

- [Scotland’s Response to Covid-19](#)

### 2. Recommendations

- 2.1. It is recommended that the Risk, Audit and Performance Committee:
  - a) Note the recommendations made by Audit Scotland in the “Scotland’s Response to Covid-19” report.



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### 3. Summary of Key Information

- 3.1.** Covid-19 is the biggest fiscal and policy challenge faced by the Scottish Government, councils and other public bodies since devolution with the impact on public finances being unprecedented.
- 3.2.** The Audit Scotland report outlines the fiscal context these public bodies have been operating in since March 2020 and provides a high-level analysis of their financial response to the Covid-19 pandemic.
- 3.3.** The report considered: -
- How decisions were made about where the Covid-19 funding should be spent,
  - The challenges of fast-paced and high-volume decision-making about public spending,
  - The effectiveness of the governance and management of the financial response, and
  - How money flowed through the system.
- 3.4.** There are two recommendations specific to the Scottish Government and three for the Scottish Government, councils, NHS boards and integration authorities: -
- Scottish Government: -
    - Review the financial decision-making processes during the pandemic, and
    - Review and collate the completed finance accountability framework forms.
  - Scottish Government, councils, NHS boards and integration authorities: -
    - Improve the transparency of public finances to support scrutiny of Covid-19 funding and spending measures,
    - Continue to monitor and report on fraud and errors arising from Covid-19 business support payments, and
    - Work together to learn lessons from the financial response to the pandemic.



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- 3.5.** The above recommendations reflect a fair reflection of the actions required to learn from the pandemic and develop robust processes to improve public sector response to future crises.

### **4. Implications for IJB**

#### **4.1. Equalities, Fairer Scotland and Health Inequality**

This report does not indicate any change in policy or service which would have any impact on those with protected characteristics and is not strategic as defined within the Fairer Scotland Duty.

#### **4.2. Financial**

There are no specific financial impacts as a result of this report.

#### **4.3. Workforce**

There are no specific workforce impacts as a result of this report.

#### **4.4. Legal**

There are no direct legal implications arising from the recommendations of this report.

### **5. Links to ACHSCP Strategic Plan**

- 5.1.** The recommendations made by the Auditor General in this report “Scotland’s financial response to Covid-19” are in line with our strategic aims as determined by the ACHSCP Strategic Plan 2022-2025

### **6. Management of Risk**

#### **6.1. Identified risks(s)**

There is a risk that RAPC is not aware of Reports published by Audit Scotland where content would be relevant to the remit of the Committee. This report addresses this risk.



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### **6.2. Link to risks on strategic or operational risk register:**

#### **Risk 2**

Cause: IJB financial failure and projection of overspend

Event: Demand outstrips available budget

Consequence: IJB can't deliver on its strategic plan priorities, statutory work, and projects.

#### **Risk 4**

Cause: Relationship arrangements between the IJB and its partner organisations (Aberdeen City Council & NHS Grampian) in areas such as governance, human resources; and performance

Event: Relationships are not managed in order to maximise the full potential of integrated & collaborative working.

Consequence: Failure to deliver the strategic plan and reputational damage

#### **Risk 5**

Cause: Performance standards/outcomes are set by national and regulatory bodies and those locally-determined performance standards are set by the board itself.

Event: There is a risk that the IJB, and the services that it directs and has operational oversight of, fails to meet the national, regulatory and local standards.



Consequence: This may result in harm or risk of harm to people.



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### 6.3. How might the content of this report impact or mitigate these risks:

This report draws attention to recommendations made in the Audit Scotland report which are relevant to the RAPC and ensures there have been noted and considered. These are specifically linked to wider mitigations on place around the identified risks.

Approvals	
	Sandra Macleod (Chief Officer)
	Alex Stephen (Chief Finance Officer)