

ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	27 September 2022
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2109 – IJB Performance Management Reporting
<b>REPORT NUMBER</b>	IA/AC2109
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on IJB Performance Management Reporting

**2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

**3. BACKGROUND / MAIN ISSUES**

- 3.1 Internal Audit has completed the attached report which relates to an audit of IJB Performance Management Reporting

**4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

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

**6. MANAGEMENT OF RISK**

- 6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are as detailed in the attached appendix.

## 7. OUTCOMES

- 7.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 7.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 8. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

## 9. APPENDICES

- 9.1 Internal Audit Report AC2109 – IJB Performance Management Reporting

## 10. REPORT AUTHOR DETAILS

Jamie Dale, Chief Internal Auditor  
[Jamie.Dale@aberdeenshire.gov.uk](mailto:Jamie.Dale@aberdeenshire.gov.uk)  
(01467) 530 988



Aberdeen City Health & Social Care Partnership  
*A caring partnership*



## **Internal Audit Report**

**Aberdeen City Health & Social Care Partnership**

**IJB Performance Management Reporting**

**Issued to:**

Sandra MacLeod, Chief Officer  
Alex Stephen, Chief Officer Finance / Deputy Chief Officer  
Alison MacLeod, Lead Strategy & Performance Manager  
External Auditor, KPMG

## EXECUTIVE SUMMARY

### Background

The Aberdeen City Health and Social Care Partnership (the Partnership) went live on 1 April 2016 under the governance of the Aberdeen City Integration Joint Board (IJB). In accordance with the Public Bodies (Joint Working) (Scotland) Act 2014 the IJB prepared and published its initial three-year Strategic Plan which identified the objectives and aims which direct its operational plans.

The 2019-2022 Strategic Plan that followed, sets out the IJB's ambitions for transforming health and social care in Aberdeen, particularly in terms of services in the community, self-management and prevention. The IJB's vision for Aberdeen City Health & Social Care Partnership is of being "...a caring partnership working in and with our communities to enable people to achieve fulfilling, healthier lives."

At the time audit fieldwork was concluded, the Partnership's next Strategic Plan was in draft for consultation and due to be presented to the IJB in March 2022. The most recent draft of the 2022 – 2025 Plan expressed the same IJB vision as its predecessor, but the operational plans involved in delivering this vision and the Performance Framework intended to measure progress have moved on. Throughout the duration of the outgoing Strategic Plan, the COVID-19 pandemic necessitated a shift in Partnership strategy towards managing demands that were not envisaged when the commitments and priorities in the Strategic Plan were approved by the IJB in March 2019.

Successful delivery of the Strategic Plan ensures that the Partnership fulfils its statutory and regulatory duties. Regular assurance is therefore required in respect of service performance and delivery of the Strategic Plan.

### Objective

The objective of this audit was to provide assurance that robust data is reported accurately and timeously to the IJB in order to provide an appropriate level of assurance regarding service performance and delivery of the IJB Strategic Plan.

### Assurance

Whilst data is generally accurate, available and being consolidated into reports and dashboards, which have been used to inform the IJB at regular intervals regarding the Partnership's response to the COVID-19 pandemic, this primary operational focus has meant there has been less oversight over other aspects of Strategic Plan delivery than planned.

### Findings and Recommendations

The availability of performance information has been reviewed by the Partnership, as data for key indicators was not always available or up to date. A more high-level approach to performance management is planned for alignment with the 2022-2025 Strategic Plan.

The focus of data and reporting has shifted over the last two years towards managing COVID-19 related risks and pressures. This has meant that except for statutory annual reporting, there has been less detailed information provided to the IJB on performance against the Partnership's other strategic objectives. A recommendation graded Significant within audited area was made to ensure the IJB has sufficiently detailed and regular information to inform its oversight of Strategic Plan delivery.

Data is collected by various systems for the purpose of supporting operational service delivery. Those responsible for the veracity of data span multiple organisations, and

where data comes from, the checks and other processes it goes through, and how it is used thereafter, is not currently mapped out. Recommendations graded Significant within audited area have been made to map the flow of data, clarify roles and responsibilities, and ensure feedback loops are in place, to clarify and promote ownership of the various data streams and reports.

#### Management Response

The Partnership plans to return to regular reporting from 2022/23 onwards. Our Performance Framework is being developed during 2022/23 to sit alongside the Strategic Plan, and as part of that development each of the audit findings and recommendations will be taken into account.

## 11. INTRODUCTION

- 11.1 The Aberdeen City Health and Social Care Partnership (the Partnership) went live on 1 April 2016 under the governance of the Aberdeen City Integration Joint Board (IJB). In accordance with the Public Bodies (Joint Working) (Scotland) Act 2014 the IJB prepared and published its initial three-year Strategic Plan which identified the objectives and aims which direct its operational plans.
- 11.2 The 2019-2022 Strategic Plan that followed, sets out the IJB's ambitions for transforming health and social care in Aberdeen, particularly in terms of services in the community, self-management and prevention. The IJB's vision for Aberdeen City Health & Social Care Partnership is of being "*...a caring partnership working in and with our communities to enable people to achieve fulfilling, healthier lives.*"
- 11.3 At the time audit fieldwork was concluded, the Partnership's next Strategic Plan was in draft for consultation and due to be presented to the IJB in March 2022. The most recent draft of the 2022 – 2025 Plan expressed the same IJB vision as its predecessor, but the operational plans involved in delivering this vision and the Performance Framework intended to measure progress have moved on. Throughout the duration of the outgoing Strategic Plan, the COVID-19 pandemic necessitated a shift in Partnership strategy towards managing demands that were not envisaged when the commitments and priorities in the Strategic Plan were approved by the IJB in March 2019.
- 11.4 Successful delivery of the Strategic Plan ensures that the Partnership fulfils its statutory and regulatory duties. Regular assurance is therefore required in respect of service performance and delivery of the Strategic Plan.
- 11.5 The objective of this review was to provide assurance that robust data is reported accurately and timeously to the IJB in order to provide an appropriate level of assurance regarding service performance and delivery of the IJB Strategic Plan.
- 11.6 The IJB obtains assurance over its performance from various sources, however the scope of this audit is the assurance obtained from performance management reporting via the Tableau System.
- 11.7 The factual accuracy of this report and action to be taken with regard to the recommendations made have been agreed with the Partnership's Chief Officer Finance / Deputy Chief Officer, Alex Stephen, and the Lead Strategy & Performance Manager, Alison MacLeod.

## 12. FINDINGS AND RECOMMENDATION

### 12.1 Performance Framework

- 12.1.1 The outgoing Strategic Plan included a Performance Framework with indicators intended to enable Partnership management and Board Members to track service performance in terms of the delivery of the IJB's aims and objectives.
- 12.1.2 The set of 77 indicators in the 2019 – 2022 Plan are linked to the nine National Health and Wellbeing Outcomes, and to the Ministerial Steering Group (MSG) and National Performance Indicators which are reported under the National Performance Framework. Public services are aligned to this framework which sets out a vision of national wellbeing across a range of economic, health, social and environmental factors.
- 12.1.3 The current suite of 77 IJB performance indicators are grouped according to the Partnership's five Strategic Aims:
- Prevention
  - Resilience
  - Personalisation
  - Connections
  - Communities
- 12.1.4 The indicators were drawn from key strategies and action plans to show whether the thirteen Commitments made under the five Strategic Aims are being achieved through delivering on the 48 Priorities identified in the Plan. The Partnership's indicators were intended to monitor progress and demonstrate success in delivering person-centred, high-quality, integrated services, and the ongoing fulfilment of the ambitions and priorities set out in the Strategic Plan through its Delivery Plans. Delivery Plan measures are monitored at operational level and some data is collected and reported for plans such as the Local Outcome Improvement Plan.
- 12.1.5 The indicators were intended to provide an efficient monitoring method, but the availability of regular and consistent data was limited for some, impacting on their value. The Partnership reviewed the indicators, to establish where weaknesses lay in the Performance Framework. This gave an opportunity to consider potential sources of information and the practicality of obtaining data to plug information gaps.
- 12.1.6 The number of indicators monitored has varied during the 2019 – 2022 Strategic Plan. Some were deemed unnecessary with hindsight, and the importance of some changed as the Partnership's priorities changed, particularly with the onset of the COVID-19 pandemic.
- 12.1.7 Whilst the Service anticipates some delays in returning data as it is produced, obtained and verified, for some indicators in the Strategic Plan Dashboard, 2018/19 was the time period for which the latest data was available. The Service highlighted that due to the focus on the Covid pandemic, updating the Dashboard had not been a focus since early 2020, and the availability of data had also been limited due to reallocation of health intelligence resources.
- 12.1.8 The following table illustrates the extent to which monitoring of the original suite of performance indicators was impacted by the ability to source information. The RAG approach was used by the Partnership where 'Red' signified indicators for which no robust information source was available to allow ongoing monitoring, and 'Amber' identified where information sources were only partially effective in providing regular consistent up to date information. Thirty-one indicators were deemed to fall into the Red and Amber

categories with some strategic aims being impacted more than others as detailed in the table below:

<b>Strategic Aim</b>	Red	Amber
Prevention (23 Indicators)	2	2
Resilience (17 Indicators)	-	7
Personalisation (13 Indicators)	3	4
Connections (7 Indicators)	1	5
Communities (16 Indicators)	2	5

- 12.1.9 The remaining 46 indicators were deemed by the Partnership to have a source of regular, consistent data providing adequate assurance over these areas and were therefore marked Green.
- 12.1.10 If data cannot be easily obtained, maintained up to date, and explained, there will be an impact on the ability of the Partnership to use it effectively in assessing service performance, and managing delivery of the strategic plan and associated outcomes.
- 12.1.11 A more high-level approach to performance management is planned for the 2022 – 2025 IJB Strategic Plan, because detailed data is not always available, and elements may vary in importance as management adapts strategy to meet changing health and social care priorities. The proposed Performance Framework uses the National and MSG statutory indicators the Partnership reports to demonstrate service performance and delivery of the Strategic Plan for the IJB. According to the Service, data sources have been identified for those indicators which are set by Scottish Government, although it is widely recognised by Health and Social Care Partnerships nationally that these indicators are not necessarily the most appropriate and that reportable data is difficult to establish for some. The work of a national group that was set up to review these was paused during the pandemic but is on the point of being recommenced.

**Recommendation**

The Service should ensure that it can obtain the information required for each performance indicator and identifies its data sources clearly, baselines, and the frequency with which revised data should be available.

**Service Response / Action**

Agreed. This work will be undertaken as part of the development of our Performance Framework that will sit alongside the Strategic Plan.

**Implementation Date**

September 2022

**Responsible Officer**

Strategy and Transformation Lead

**Grading**

Important within audited area

- 12.1.12 High-level monitoring at strategic level increases the importance of monitoring at operational level. The Delivery Plans and Enabling Plans which underpin the Strategic Plan go beyond the scope of this audit, however a similar review of the relevance of their performance measures and the availability of robust information for these should be considered.

<b><u>Recommendation</u></b>		
The Service should review the relevance of Delivery and Enabling Plan performance measures and ensure that robust information is available for each of these.		
<b><u>Service Response / Action</u></b>		
Agreed. This work will be undertaken as part of future development of the Performance Framework.		
<b><u>Implementation Date</u></b>	<b><u>Responsible Officer</u></b>	<b><u>Grading</u></b>
March 2023	Strategy and Transformation Lead	Important within audited area

12.1.13 The Strategic Plan Dashboard within Tableau (see section 2.2 below) is the main tool that the Partnership uses to provide Management with assurance over service performance and delivery of the Strategic Plan. However, throughout the COVID-19 pandemic, the priority of the performance indicators detailed in the Strategic Plan and displayed in Tableau dashboards has lessened as Partnership Management's focus shifted towards managing Covid related risks and pressures. A Surge and Flow Dashboard was created specifically to keep management abreast of pressures resulting from the pandemic. Partnership Management have used it to make decisions on how best to manage areas of health and social care which were at risk due to pandemic-related pressures.

12.1.14 The Tableau system dashboard is used for discussion by the Chief Officer, and the Chief Executives of the partner organisations, Aberdeen City Council and NHS Grampian. During the COVID-19 pandemic response, the IJB and its Committees (Risk, Audit and Performance Systems and Clinical and Care Governance) did not receive and review the dashboard information on a regular basis. During this time, assurance was provided by the Chief Officer through the Chief Officer's report to each IJB Meeting and through other reports presented to the Board. Ultimately assurance is provided in the Annual Performance Report. More regular and consistent reporting of numerical and contextual performance information would provide the IJB with assurance that resource and demand are aligned, and that progress is being made with delivery of the Strategic Plan.

<b><u>Recommendation</u></b>		
The Service should ensure the IJB has sufficiently detailed and regular information to inform its oversight of Strategic Plan delivery.		
<b><u>Service Response / Action</u></b>		
Agreed. It is planned to return to regular reporting for 2022/23 onwards.		
<b><u>Implementation Date</u></b>	<b><u>Responsible Officer</u></b>	<b><u>Grading</u></b>
December 2022	Strategy and Transformation Lead	Significant within audited area

## 12.2 Tableau System and Dashboards

12.2.1 Tableau illuminate (Tableau) is a data analytics tool that is one of the assurance sources the Partnership has to monitor service performance and delivery of the Strategic Plan. It is a relatively new resource prior to which the IJB was provided with assurance through manually prepared management information reports and spreadsheets. Tableau enables users to monitor performance more efficiently both through reports they can run themselves, and through pre-set dashboards which can be viewed.

12.2.2 Tableau interrogates health and social care data which it obtains through a live link to the NHS patient management system, and from extracts of data from Aberdeen City Council's care management system and other data sources (e.g. Public Health Scotland) which are

periodically obtained and updated. Some local data is collated by third parties before it is returned. Some indicators therefore show real time data while updates for others may be monthly, quarterly or annually, or as and when revised data becomes available.

- 12.2.3 The Tableau system is administered by the NHS Grampian Health Intelligence Team which is responsible for ensuring the necessary data is up to date and available and can be viewed in Tableau by Partnership users who have access to the system.
- 12.2.4 With integration and transformation, in the course of delivering the 2019 – 2022 Strategic Plan, and in light of the Covid pandemic, roles and responsibilities of staff involved in providing data, administering and developing reporting have changed; as is the case for those who receive reports.
- 12.2.5 Those responsible for the veracity of data span multiple organisations and there is no clear overview of where data comes from, what checks and other processes it goes through, and how it is used in Tableau. It is essential that responsibilities for accuracy and timely availability of data are clear so that Tableau reports and dashboards can be relied on as effective performance measurement tools.

<b><u>Recommendation</u></b>		
The Service should ensure that roles and responsibilities for the governance of data sources, accuracy, and reporting, are clearly identified.		
<b><u>Service Response / Action</u></b>		
Agreed. This work will be undertaken as part of future development of the Performance Framework.		
<b><u>Implementation Date</u></b>	<b><u>Responsible Officer</u></b>	<b><u>Grading</u></b>
March 2023	Strategy and Transformation Lead	Significant within audited area

- 12.2.6 Internal Audit compare a sample of data used and reported by the system back to source data from originating systems, to confirm that it was complete and accurate. This was generally satisfactory, however as noted in the foregoing and subsequent paragraphs, greater clarity over data sources and processing would enhance assurance over the veracity of reported data.
- 12.2.7 Most of the data collected by originating systems is for the purpose of supporting operational service delivery. Whilst system owners have processes in place to confirm their own data for internal use, once released either through direct interface to Tableau or through specific data updates, it is outside of their control. There is currently no mechanism for the originators to verify data after it has been processed through Tableau to confirm that the data has been used and interpreted appropriately. This can be identified if the recipients challenge the results, but there is a risk that this may not be identified and addressed in advance of the data being used to inform decision making.

<b><u>Recommendation</u></b>		
The Service should ensure that data owners have sufficient opportunity to provide feedback on use and presentation of their data, in advance of it being published.		
<b><u>Service Response / Action</u></b>		
Agreed. The processes through which data is verified will be confirmed as part of the mapping exercise agreed at 2.2.8 below.		
<b><u>Implementation Date</u></b>	<b><u>Responsible Officer</u></b>	<b><u>Grading</u></b>
March 2023		

Strategy and Transformation Lead	Significant within audited area
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12.2.8 It is not clear which performance indicators would be affected in the event of a data source system becoming unavailable for a prolonged period. This makes it difficult for management to determine where reported performance information could be incomplete where this occurs. Similarly, the extent to which Tableau dashboards and reports are relied upon, and by whom / which bodies (including within the IJB and Health and Social Care Partnership), is not clearly mapped out. Should a critical data source or report be affected, it may be more difficult to prioritise a response, and to ensure use of the data / provision of alternatives, is adequately managed.

**Recommendation**

The Service should map the flow of data critical to each performance indicator, and the extent to which Tableau data is relied upon.

**Service Response / Action**

Agreed. The flow of partnership data will be reviewed and mapped as part of the agreed review of governance and performance.

**Implementation Date**

March 2023

**Responsible Officer**

Strategy and  
Transformation Lead

**Grading**

Important within audited  
area

12.2.9 The Council's care management system is in the process of being replaced. Data and reports will need to be obtained from the new system to update Tableau and associated performance data. The Partnership is represented on the D365 development group and has been assured by the project team that the new system will provide at least the same reporting requirements as are currently available. Statutory and operational reports are being prioritised.

**AUDITORS:**

J Dale  
C Harvey  
P Smith

## Appendix 1 – Grading of Recommendations

GRADE	DEFINITION
<b>Major at a Corporate Level</b>	The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss, or loss of reputation, to the Council.
<b>Major at a Service Level</b>	<p>The absence of, or failure to comply with, an appropriate internal control which could result in, for example, a material financial loss to the Service/area audited.</p> <p>Financial Regulations have been consistently breached.</p>
<b>Significant within audited area</b>	<p>Addressing this issue will enhance internal controls.</p> <p>An element of control is missing or only partial in nature.</p> <p>The existence of the weakness identified has an impact on a system's adequacy and effectiveness.</p> <p>Financial Regulations have been breached.</p>
<b>Important within audited area</b>	Although the element of internal control is satisfactory, a control weakness was identified, the existence of the weakness, taken independently or with other findings does not impair the overall system of internal control.