

## REFERRAL REPORT

### Edinburgh Integration Joint Board Risk Register – Referral from the Audit and Assurance Committee

Edinburgh Integration Joint Board

22 June 2021

#### Executive Summary

The purpose of this report is to refer the attached report on the Edinburgh Integration Joint Board Risk Register from the Audit and Assurance Committee to the Edinburgh Integration Joint Board for approval/consideration with the Committee's recommendations detailed below.

#### Recommendations

The Audit and Assurance Committee recommends that the Edinburgh Integration Joint Board:

1. Notes the further development of the risk register with the adoption of a new process to ensure regular Executive Management Team (EMT) involved in assessing and managing risk.
2. Considers the updated risk profile cards for 'medium' and 'high' level risks noting that these have been reviewed by the Executive Management Team in May 2021.
3. Determines if the mitigating controls identified against these current risks are adequate; and
4. Considers the need for further risks to be added to the register.

## Terms of Referral

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1. The Audit and Assurance Committee on 11 June 2021 considered a report on the Edinburgh Integration Joint Board (EIJB) Risk Register, which provided an update on the activity to manage, mitigate and escalate EIJB risks.
2. During consideration of the report, the Committee discussed the following:
  - The governance process for scrutinising risks, which included a new process adopted by the Executive Management Team (EMT) in March 2021;
  - The layout and format of the Risk Register, and recorded their thanks to Julie Tickle and other officers responsible for the clear, concise and user-friendly layout apparent throughout the Register, and;
  - Risk 1.3, and the proposal to have the risk's target set at 'high'. Members questioned the appropriateness of this and would have liked to have seen a more ambitious target of medium or low.

The Committee also noted the legal/risk implications in the report; with the Register being an integral component of the EIJB's internal control system, using a systematic and structured method of recording all risks that threaten the EIJB's strategic objectives/priorities.

3. The Committee agreed:
  - 3.1 To note the further development of the risk register with the adoption of a new process to ensure regular Executive Management Team (EMT) involvement in assessing and managing risk.
  - 3.2 To consider the updated risk profile cards for 'medium' and 'high' level risks noting that these have been reviewed by the Executive Management Team in May 2021.
  - 3.3 To formally refer the paper to the EIJB for consideration and highlight Risk 1.3 and its target risk rating of 'high' as a potential problem in the delivery of Delegated Services and hence, the Strategic Plan.
  - 3.4 To determine that the mitigating controls identified against these current risks are adequate
  - 3.5 To consider the need for further risks to be added to the agenda.
4. The Integration Joint Board is asked to consider the recommendations of the Audit and Assurance Committee, particularly in relation to 3.3 above where the Committee expressed concerns of the Risk's target rating.

## Report Author

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**Councillor Phil Duggart**

**Chair, Audit and Assurance Committee**

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## Appendices

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Appendix 1      Edinburgh Integration Joint Board Risk Register

# REPORT

## Edinburgh Integration Joint Board Risk Register

Audit and Assurance Committee

11 June 2021

### Executive Summary

The purpose of this report is to update the Audit and Assurance Committee on activity to manage, mitigate and escalate Edinburgh Integration Joint Board (EIJB) risks by providing the most up-to-date version of EIJB risk register.

### Recommendations

It is recommended that the Audit and Assurance Committee:

- a. Notes the further development of the risk register with the adoption of a new process to ensure regular Executive Management Team (EMT) involved in assessing and managing risk.
- b. Considers the updated risk profile cards for 'medium' and 'high' level risks noting that these have been reviewed by the Executive Management Team in May 2021.
- c. Determines if the mitigating controls identified against these current risks are adequate; and
- d. Considers the need for further risks to be added to the register.

### Directions

Direction to City of Edinburgh Council, NHS Lothian or both organisations	No direction required	✓
	Issue a direction to City of Edinburgh Council	
	Issue a direction to NHS Lothian	
	Issue a direction to City of Edinburgh Council and NHS Lothian	

## Main Report

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### Background

1. As a key part of its governance process, the risk register examines the risks that impact the Edinburgh Integration Joint Board's (EIJB) ability to deliver its objectives. Members of the EIJB Audit and Assurance Committee (AAC) are responsible for the oversight of risk management arrangements; this includes receipt, review and scrutiny of reports on strategic risks and escalation of any issues that require to be brought to the EIJB's attention.
2. The risk register sets out the cornerstones of a comprehensive risk process that identifies and assesses risks and associates their owners and controls to manage them. The AAC reviews the EIJB risk register quarterly and refers it to the EIJB twice yearly.

### Risk update

3. The Executive Management Team (EMT) considered the risk register and associated management processes at its meeting on 18 March 2021. This resulted in the adoption of enhanced governance arrangements, including a commitment to regular EMT engagement on risk prior to consideration by AAC. A summary of the adopted governance process is provided at Appendix 1
4. In accordance with the approved process, EMT reviewed the risk profile cards in May, prior to completion of this AAC report. The outcome of this process is to recommend to AAC that risk 1.1 which relates to strategic planning changes from 'very high' to 'high' to reflect the decreased risk of the COVID-19 pandemic impacting on the delivery of strategic objectives through implementation of the mobilisation plan. The new risk rating also reflects the significant activity that is being undertaken to support the new strategic plan and implementation of the transformation programme which is picking up pace.
5. Although there has been adjustment to other risk profile cards, this overall risk assessment has remained the same. Appendix 2 provides the overall risk assessment with detailed profile cards provided at Appendix 3.
6. These risk profile cards also update on risk management activity undertaken since the last AAC meeting. In addition to the work that has been undertaken in support of risk 1.1, action around budget management and sustainability (risk 1.3) and workforce strategy and planning (risk 2.2) should also be noted.
7. Further work is required to review risk 1.2, influencing decision-making over services that are not managed by the Partnership, to capture risks associated with City of Edinburgh Council services and to identify additional mitigating actions as appropriate.

### **Next steps**

8. EMT discussions on 14 May focused on the fact that risks remain higher than target levels in key areas, for example around asset planning and in respect of the infrastructure and resource required to deliver integration. The need to continue to develop risk management activity was emphasised, in particular the identification of further ongoing or additional controls aimed at reducing the level of risk. To this end a dedicated workshop will be set up involving all risk owners to enable a review of target risk levels, a further in-depth analysis of actions required to mitigate risk, and to identify if any further risks need to be captured with the register. The outcomes of this work and corresponding recommendations will be reported to a future meeting of the AAC.

## **Implications for Edinburgh Integration Joint Board**

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### **Financial**

9. There are no direct financial implications arising from this report.

### **Legal / risk implications**

10. The risk register included in this report as Appendix 2 and 3 highlights current EIJB risks. The register is a core component of the EIJB's internal control system and is used a systematic and structured method of recording all risks that threaten the EIJB's strategic objectives/priorities.

### **Equality and integrated impact assessment**

11. There are no direct equalities implications arising from this report.

### **Environment and sustainability impacts**

12. There are no direct environment or sustainability implications arising from this report.

### **Quality of care**

13. The management and mitigation of risks in key areas including strategic planning and commissioning and the issuing of directions should impact positively on the quality of care delivered.

## **Consultation**

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14. The EIJB risks were developed following consultation with the EHSCP EMT, EIJB AAC members, Chief Internal Auditor, representatives from the three Lothian EIJBs and the Council's Risk Officer.

## Report Author

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**Moira Pringle**  
**Chief Finance Officer**

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## Background Reports

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None

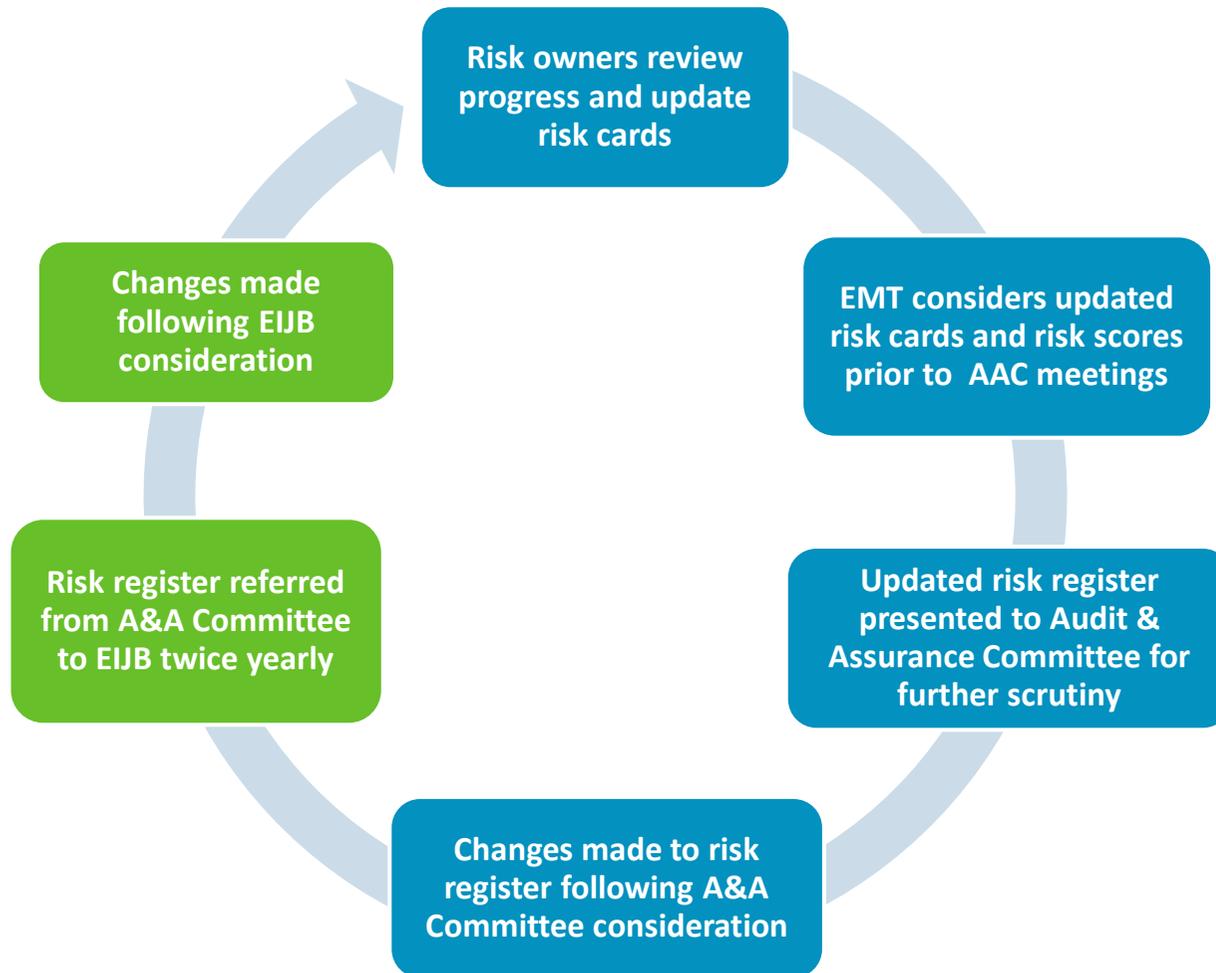
## Appendices

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|------------|---|
| Appendix 1 | Governance process for risk                                   |
| Appendix 2 | EIJB risk register – June 2021                                |
| Appendix 3 | Risk profile cards for 'medium', 'high' and 'very high' risks |

## Appendix 1 – Governance process for scrutinising risk

The following process was adopted by the Executive Management Team in March 2021.



## Appendix 2 - EIJB Risk Register – June 2021

ID	Risk	Rating
<b>1.</b>	<b>Strategic Planning and Commissioning</b>	
1.1	Failure to deliver EIJB strategic objectives leading to a requirement to revise the strategic plan.	High
1.2	Failure to influence decision-making over services that are not managed by the EHSCP leading to the inability to review service delivery and drive strategy.	High
1.3	Failure to deliver delegated services within available budgets leading to a requirement to revise the strategic plan.	High
1.4	Insufficient asset planning arrangements leading to failure or delays in delivering the strategic plan.	High
<b>2.</b>	<b>Issuing of Directions</b>	
2.1	Failure of NHS Lothian and The City of Edinburgh Council to deliver directions leading to services not aligned to strategic intentions.	High
2.2	Failure to deliver EIJB directions leading to a mismatch between workforce requirements and availability.	High
<b>3.</b>	<b>Management and Role of the EIJB</b>	
3.1	Inability to operate effectively as a separate entity leading to a failure to deliver the benefits of integration.	Medium
3.2	Failure to make best use of the expertise, experience and creativity of its partners leading to a negative impact on the delivery of the strategic outcomes and poor relationships.	Medium
3.3	EIJB infrastructure lacks the professional, administrative and technical infrastructure to operate effectively leading to failures in governance, scrutiny and performance arrangements.	High
3.4	Insufficient or poor-quality assurance from assurance providers to support effective delivery of their scrutiny responsibilities.	Medium
3.5	Non-compliance with applicable legislative and regulatory requirements leading to legal breaches, fines and/or prosecution.	Low
3.6	Officers with operational responsibilities are being asked to scrutinise performance in areas where they are not totally independent leading to inadequate oversight of delegated EIJB functions.	Low
3.7	Insufficient or poor-quality assurance from assurance providers to support effective delivery of their scrutiny responsibilities.	Low

## Appendix 3 - Risk Profile Cards for 'Medium', 'High' and 'Very High' Risks

### 1. Strategic Planning and Commissioning

**Risk 1.1** Failure to deliver EIJB strategic objectives leading to a requirement to revise the strategic plan.

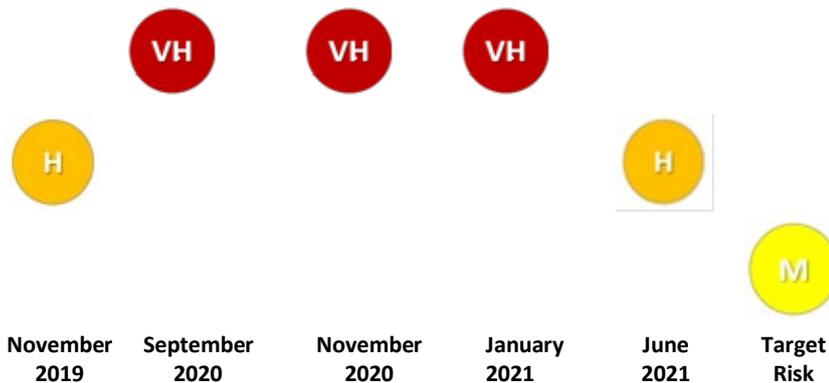
**Objective:**  
Delivery of EIJB strategic priorities designed to help achieve an affordable, sustainable and trusted health and social care system for Edinburgh.

**Source of objective:**  
EIJB Strategic Plan, Financial reporting and engagement framework with stakeholders

**Risk Owner:**  
Chief Officer

**Risk Contributor:**  
Head of Strategic Planning

#### Historical Risk Score



#### Current Risk Score

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Possible	Major	High	May 2021

#### Current Risk Score

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

#### Target Risk Score

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

### Activity undertaken since last Audit and Assurance Committee meeting

- EIJB agreed to a higher-level strategic direction to be led initially by Futures Committee. This direction will guide future 3-year strategic commissioning plans.
- Significant progress in developing the Edinburgh Wellbeing Pact and associated mobilisation plan.
- Comprehensive consultation and engagement programme began in Feb 21 and will run throughout this year to inform the new strategic plan 2022-25.
- Initial Joint Strategic Needs Assessment topic papers (population and demographics, poverty and dementia) completed and due to be published online in May 2021. More topic papers in the pipeline.
- Work commenced on the Annual Performance Report 2020-21 and new performance framework
- Current strategy including the transformation programme continuing to develop with progress report to EIJB in April 21.

### Risk Assessment

#### *Likelihood*

- The EIJB has agreed a savings and recovery programme because the income delegated by partners is less than the projected cost of services. The impact could mean that we fail to meet our strategic objectives.

#### *Consequence*

- The current Strategic Plan's four key elements (Edinburgh Pact, Three Conversations, Home First and Transformation) are key parts of mitigating this risk. The pace of implementation has been previously compromised by the impact of the COVID-19 pandemic but is picking up speed again. The next three-year strategic commissioning plan will build on the existing plan, refine priorities and close existing gaps.

#### How would this risk happen?

- Insufficient resources (finances, workforce, infrastructure, etc.) delegated by the Council and/or NHS Lothian.
- Strategic priorities beyond current organisational experience.
- Lack of stakeholder support.
- Underestimated complexity of issues.
- Irregular assessment of objectives leading to unidentified impact of operational effectiveness.
- New regulations changing direction of travel.
- External forces (major incidents) presenting unexpected threats /opportunities (e.g. pandemic).
- Impact of leaving the EU.
- Impact of Scotland leaving the UK
- Impact of independent review of adult social care or similar resulting in a need to change

#### What would the potential outcome be?

- If strategic priorities (prevention and early intervention; tackling inequalities; person-centred care; managing resources effectively; best use of capacity; and right care, right place, right time) are not adequately managed, the planned improvements in health and wellbeing of people in Edinburgh would be negatively impacted.
- Reputational damage to the EIJB.

priorities / direction of travel				
<b>What are we doing to currently manage the risk? (controls in place)</b>				
1.	Published updated <a href="#">Strategic Plan 2019-2022</a> following wider consultation which included both NHS Lothian and Council partners. Partners are then fully aware of the EIJB's requirements.			
2.	Performance is regularly reported to the Performance and Delivery Committee and annually to the EIJB. Most of the Good Governance Institute recommendations have been implemented - we established a new committee structure including Strategic Planning Group, Performance and Delivery, Audit and Assurance, Clinical Care Governance, and Futures.			
3.	Publication of <a href="#">Annual Performance Report 2019-2020</a> - captures areas of progress that the EIJB and EHSCP have made over the last year. It measures performance against the Ministerial Strategic Group priorities, national suite of indicators and six strategic priorities set out in the EIJB Strategic Plan. Report is discussed annually at EIJB.			
4.	Governance arrangement for Financial plan is place. Financial plan is approved annually by the EIJB following the annual due diligence process on the budget offers from NHS Lothian and the Council.			
5.	Risks and potential approaches are highlighted to EIJB Chair at regular 1:1 with Chief Officer			
6.	Budget Setting Protocol agreed by EIJB, NHS Lothian and the Council in place (move to 1.2)			
7.	Timetable of engagement meetings with key stakeholders (EIJB, CEC Head of Finance, NHS Lothian Director of Finance, Chief Executives from both Council and NHS Lothian). Fostering good relationships and better understanding of other organisations' perspectives.			
8.	Covid-19- Mobilisation plan with an action plan in place to minimise impact of Covid-19.			
9.	Ongoing reporting (via NHS Lothian) of financial impact of COVID-19 to Scottish Government			
10.	Revised transformation programme agreed and infrastructure now in place – first transformation portfolio board met in early September. Over the next 12 months projects within the transformation programme will transition into the core strategic programme.			
11.	Phased work programme underway to refresh the Joint Strategic Needs Assessment (JSNA) which will underpin the next Strategic Plan 2022-25.			
<b>Additional controls or actions needed to manage this risk</b>		<b>Action Owner</b>	<b>Delivery Date</b>	<b>Update</b>
1.	Strategic Planning Group to give early consideration to next iteration of strategic plan	HoSP	Sept 20	Completed
2.	Financial strategy, aligned to the strategic plan, and building on the financial framework (presented to the EIJB in October 2019), is under development. The budget for 2021/22 will be agreed by March 2021.	CFO	March 21	Completed
3.	Financial plan, and associated savings and recovery programme, for 2021/22 is being progressed. Initial financial plan to be presented to EIJB in October 2020.	CFO	Oct 20	Completed
4.	Review of extant directions to be scrutinised by P&D	HoSP	Sept 20	Completed
5.	EIJB developing approach to engagement and involvement with wider stakeholders	HoSP	Dec 20	Completed
6.	First stakeholder 'event' to take place	HoSP	Nov 20	Completed

7.	Review of extant directions to be presented to EIJB.	HoSP	Dec 20	Completed
8.	Re-instatement of Strategic Operational Forum (paused during pandemic). Among the terms of reference is the translation of strategic priorities into operational delivery.	HoSP	Nov 20	Completed

## 1. Strategic Planning and Commissioning

### Risk 1.2

**Failure to influence decision-making over services that are not managed by the Partnership leading to the inability to review service delivery and drive strategy.**

#### Objective:

Ensure that the Edinburgh element of delegated Pan-Lothian services are delivered in line with EIJB's Directions.

#### Source of objective:

EIJB Directions, Integration Scheme, EIJB Strategic Plan, Financial Plan, Annual Performance Report, Review of Directions.

#### Risk Owner:

Chief Officer

**Risk Contributor:**  
Head of Strategic Planning

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Likely	Moderate	High	May 2021

#### Current Risk Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
	Consequence					

#### Target Risk Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
	Consequence					

#### Activity undertaken since last Audit and Assurance Committee meeting

- Hosted services and set aside identified as specific operational / grip and control project within the 2021/22 Savings and Recovery Programme agreed by EIJB in March 2021.
- Established process to review directions via Performance and Development Committee. Initial recommendations regarding directions in place April 2020-March 2021 made to P&D Committee in April 21.

#### Risk Assessment

##### Likelihood

- Gaps remain in how the EIJB plans for hosted and set aside services.

### Consequence

- Hosted and set aside services represent a moderate proportion of overall delegated services.
- Elements of planning for hosted and set aside services are currently in place.

### How would this risk happen?

- Conflicting priorities between managers of services and EIJB requirements/Directions.
- Conflicting priorities between the four EIJBs.
- Unclear communication between relevant parties.
- Lack of clarity in Directions.
- Impact of external forces such as new regulations; unexpected threats or opportunities; and major incidents (e.g. pandemic)
- Impact of leaving the EU.
- Impact of Scotland leaving the UK.
- Impact of independent review of adult social care or similar on financial planning.

### What would the potential outcome be?

- Outcome for people in Edinburgh are poorer.
- Resources are not the right place to deliver the EIJB's objectives.
- Pathways are confused due the different requirements of four EIJBs.

### What are we doing to currently manage the risk? (Controls in place)

1.	Pan-Lothian consultation carried out on Draft Strategic Plan in September 2019.
2.	Regular (monthly) Chief Officer meetings attended by all four EIJBs and officers from NHS Lothian provide a forum to reach consensus and raise any relevant issues.
3.	Specific service forums are established to consider and agree major service changes which impact on more than one EIJB.
4.	The EIJB agreed and implemented a revised Directions Policy compliant with national guidelines in August 2019.
5.	Ongoing monitoring of the delivery of directions through maintenance of the directions tracker and regular progress reporting through Performance and Delivery Committee.
6.	Established process to review directions via Performance and Development Committee with onward referral to EIJB
7.	Financial reporting mechanisms in place for hosted and set aside services.
8.	New terms of reference have been agreed for the Lothian Chief Officer group which is attended by all four EIJB Chief Officers and Chief Finance Officers.
9.	Programme Recovery Board for unscheduled care and Mental Health and Learning Disability Services has been established by NHS Lothian. These groups have cross cutting representation and are chaired by EIJB Chief Officers.
10.	Redesigning urgent care project

Additional controls or actions needed to manage this risk		Action Owner	Delivery Date	Update
1.	Implications for hosted and set aside services will be picked up through the Transformation Programme as required.	HoSP	Ongoing	
2.	Structural gaps in hosted and set aside services planning to be addressed through the Partnership's new management structure.	CO	Dec 21	
3.	Annual review of Directions will be presented to the EIJB.	HoSP	Dec 20	Completed

## 1. Strategic Planning and Commissioning

### Risk 1.3

Failure to deliver delegated services within available budgets leading to a requirement to revise the Strategic Plan.

#### Objective:

Using available resources to maximise outcomes for the people of Edinburgh.

#### Source of objective:

EIJB Strategic Plan, Financial Plans, Financial Updates, Annual Performance Report

#### Risk Owner:

Chief Officer

**Risk Contributor:** Chief Finance Officer

#### Historical Risk Score



November 2019    September 2020    November 2020    January 2021    June 2021    Target Risk

#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Likely	Major	High	May 2021

#### Current Risk Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
		Consequence				

#### Target Risk Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
		Consequence				

#### Activity undertaken since last Audit and Assurance Committee meeting

- Indicative break-even outturn position for 19/20, with full funding received to offset the financial impact of COVID-19.
- 2021/22 Savings and Recovery Programme agreed by EIJB in March 2021.
- Ongoing dialogue about how to best ensure the sustainability of the Edinburgh Heath and Social Care system. New approach agreed re ensuring sustainability with work commencing on the Integration and Sustainability Framework.

- Financial performance of Partnership services scrutinised at Joint performance review meeting with Council Chief Executive and NHS Lothian Deputy Chief Executive

### Risk Assessment

#### Likelihood

- The projected costs for delegated services in 2021/22 outstrip the budget offers from CEC and NHS Lothian leading to a continued savings requirement. Although a comprehensive Savings and Recovery Programme has been adopted and will assist in mitigating the risk, the financial plan remains unbalanced at the current time. The EIJB recognised that the additional measures which would be required to balance the plan would have a significant negative impact on performance gains and outcomes for people.

#### Consequence

- The EIJB and its partners face a significant financial challenge over the next few years. Driven by growing demand, higher costs, increasing expectations for the delivery of health and social care, and a reduction of financial resources available.

#### How would this risk happen?

- Unanticipated increase in costs of delegated services.
- Failure to deliver agreed savings programmes.
- Poor budget management
- Full financial impact of COVID-19 not fully reimbursed by Scottish Government.
- In year reduction in funding due to need of Council and/or NHS Lothian requirement to balance their overall budgets.
- Unanticipated financial impacts other external forces such as new regulations; unexpected threats or opportunities; and major incidents (e.g. pandemic).
- Impact of leaving the EU.
- Impact of Scotland leaving the UK.
- Impact of independent review of adult social care or similar review

#### What would the potential outcome be?

- Reprioritising spending
- Strengthen budgetary control.
- Identify additional savings and recovery schemes
- Fail to maximise outcomes for people in Edinburgh.

#### What are we doing to currently manage the risk? (Controls in place)

1.	Performance and Delivery Committee scrutinise financial performance. Approach to monitoring progress with savings and recovery plan agreed with P&D.
2.	Finance is a standing item on the EIJB agenda.
3.	Regular financial reports to EIJB, partnership executive team and the various governance forums in the Council and NHS Lothian.
4.	Operational financial monitoring undertaken monthly by both NHS Lothian and the Council.
5.	Regular dialogue between operational budget holders and the finance teams in NHS Lothian and The City of Edinburgh Council.
6.	Savings Governance Framework in place in line with requirements highlighted in recent Internal Audit Reports
7.	Partnership Savings Governance Group chaired by Chief Officer meets monthly to scrutinise progress against the savings and recovery programme.
8.	Regular tripartite meetings in place. Attended by: CO, CFO CEC Head of Finance, NHS Lothian Head of Finance)

9.	Additional funding allocated for financial impact of COVID-19 following regular submissions to SG on via the mobilisation planning process. This will continue for financial year 2021/22.
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<b>Additional controls or actions needed to manage this risk</b>		Action Owner	Delivery Date
1.	Performance and Delivery Committee refining formatting content of Financial reporting.	CFO	Completed
2.	Enhance support for CFO built into proposed new structural arrangements	CO	Dec 21
3.	Finalise position with Scottish Government for financial impact of COVID-19 for 19/20	CFO	Completed

## 1. Strategic Planning and Commissioning

### Risk 1.4

Insufficient asset planning arrangements leading to failure or delays in delivering the strategic plan.

#### Objective:

Comprehensive capital and asset strategy, aligned to the Strategic Plan agreed by the EIJB.

#### Source of objective:

Strategic Plan, transformation programme

#### Risk Owner:

Chief Officer

#### Risk Contributor:

Head of Strategic Planning

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Likely	Major	High	May 2021

#### Current Risk Rating

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

#### Target Risk Rating

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

#### Activity undertaken since last Audit and Assurance Committee meeting

- Panmure St Ann's redevelopment for the Inclusive Homelessness Service on schedule and due open by November 2021.
- Continuing progression of Primary Care development projects including South East Edinburgh Initial Agreement, West Edinburgh (Maybury) Joint development with CEC primary school, and General Medical Services Edinburgh South.
- Ongoing bed-based review work - recommendations for phase 1 due to EIJB in June 21.
- Future focus infrastructure work programme has commenced.

#### Risk Assessment

Likelihood

Although several individual pieces of work are underway, some of which are well advanced, no overarching strategy is in place.

*Consequence*

Lack of a cohesive strategy could result in missed opportunities to attract funding and, consequently, delay implementation of plans which are dependent on capital monies.

**How would this risk happen?**

- Lack of an overarching asset strategy
- Failure to develop business cases timeously and in line with partners' differing governance processes
- Insufficient capital resources available
- Negative impact of COVID-19 on infrastructure costs meaning fewer schemes can be delivered
- Under-developed links with infrastructure partners (eg housing)

**What would the potential outcome be?**

- Failure to deliver infrastructure required to fulfil strategic objectives
- Consequential impact on outcomes for the people of Edinburgh

**What are we doing to currently manage the risk? (controls in place)**

1.	Asset Management Group established with membership from the Council, NHS Lothian and the Partnership to agree on priorities.
2.	Representation on the Council Asset Management Board and NHS Capital Investment Group.
3.	Primary care developments progressing through the appropriate stages of the NHS Lothian and EIJB governance processes.
4.	Housing contribution statement fundamental part of the Strategic Plan.
5.	Bed based review underway with project board launched. Bed numbers agreed for phase 2 of the Royal Edinburgh Hospital campus re-provision.
6.	Progressing provision to replace 2 care homes in South West Edinburgh.
7.	Future focus infrastructure work programme has commenced. First meeting held.
8.	HSCP representation on the Edinburgh Affordable Housing Partnership (EAHP) to address future housing needs.

<b>Additional controls or actions needed to manage this risk</b>		<b>Action Owner</b>	<b>Delivery Date</b>
1.	Overarching asset strategy agreed by the EIJB which pulls together the capital priorities.	HoSP	Mar 2022
2.	Amended remit for Asset Management Group agreed to shift emphasis to the strategic.	HoSP	July 2021

## 2. Issuing of Directions

### Risk 2.1

**Failure of NHS Lothian and the Council to deliver directions leading to services not aligned to strategic intentions.**

#### Objective:

Clear, concise and measurable directions in place which cover all services and which are routinely monitored with corrective action taken where necessary.

#### Source of objective:

EIJB directions policy, EIJB directions, directions tracker, Strategic Plan

#### Risk Owner:

Chief Officer

#### Risk Contributor:

Head of Strategic Planning

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Possible	Major	High	May 2021

#### Current Risk Rating

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

#### Target Risk Rating

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

#### Activity undertaken since last Audit and Assurance Committee meeting

- Established process to review directions annually. Initial review of directions in place April 2020- March 2021 presented to P&D Committee in April 2021.

#### Risk Assessment

##### Likelihood

Although much progress has been made in respect of the directions policy and approach, further work is required to ensure that directions are clearly articulated, particularly in terms of performance measures. The current directions policy will be reviewed in the second half of 2021.

**Impact**

If services are not delivered as intended the consequences could be material. Risk relates mainly to services not delivered by the Partnership.

**How would this risk happen?**

- Because directions are not:
  - well-articulated
  - properly understood
  - realistic/achievable
  - non-SMART performance targets
  - issued timeously
- Failure of partners to implement directions as intended because of conflicting priorities.

**What would the potential outcome be?**

- Failure to deliver delegated services in line with strategic objectives
- Overspends against delegated budgets
- Consequential impact on outcomes for the people of Edinburgh

**What are we doing to currently manage the risk? (controls in place)**

- |    |   |
|----|---|
| 1. | EIJB approved new <a href="#">directions Policy</a> in August 2019.   |
| 2. | Directions emerge from the strategic plan which has been developed in collaboration with NHS Lothian, the Council and other partners.         |
| 3. | Directions themselves are also developed in collaboration with NHS Lothian and the Council – this reduces the likelihood of misunderstanding. |
| 4. | Regular monitoring of directions via the Performance and Delivery Committee.  |
| 5. | Directions can be withdrawn or amended at any time if they are no longer to be appropriate/realistic/achievable.                              |
| 6. | In line with the policy, directions are required for any service changes agreed by the EIJB.  |
| 7. | Annual review of directions process established   |

<b>Additional controls or actions needed to manage this risk</b>		<b>Action Owner</b>	<b>Delivery Date</b>	<b>Update</b>
1.	Review of directions policy to ensure it remains aligned with Scottish Government guidance and emerging best practice.	HoSP	Oct 21	
2.	An annual review of directions which will report to the Performance and Delivery Committee in September.	HoSP	Sept 20	Completed
3.	Ongoing refinement of directions and expansion to cover wider range of delegated services.	HoSP	Ongoing	
4.	Directions to be considered / formulated as part of the developing the new Strategic Plan 2022-25	HoSP	April 2022	

## 2. Issuing of Directions

### Risk 2.2

Failure to deliver EIJB directions leading to a mismatch between workforce requirements and availability.

#### Objective:

Matching future service demand with future workforce supply.

#### Source of objective:

EIJB Directions, Strategic Plan, National Integrated Health and Social Care Workforce Plan and Associated Guidance, Workforce Strategy

#### Risk Owner:

Chief Officer

#### Risk Contributor:

Chief Nurse (Workforce Plan)

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Likely	Moderate	High	May 2021

#### Current Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
		Consequence				

#### Target Score

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
		Consequence				

#### Activity undertaken since last Audit and Assurance Committee meeting

- The Scottish Government's interim workforce plan template for all Boards and Health and Social Care Partnerships submitted by the deadline of 30 April. (Additional control 4 now completed).
- Ongoing work to develop three-year workforce plan due for submission to the Scottish Government by 31 March 2022.
- Continuing work to develop inaugural workforce strategy 'Working Together' due for completion by summer 2021.
- Partnership's Wider Leadership Team involved in shaping engagement on strategy with wider workforce

## Risk Assessment

### Likelihood

The probability of achieving a comprehensive workforce plan has improved however further work is still needed to ensure that sufficient resource and appropriate support arrangements and are in place to deliver this piece of work.

### Consequence

Not meeting the challenges of demographic changes (both population and staff) could lead to unbearable pressure on services. There's a need to attract or retain the right people and have an engaged and resilient workforce to ensure that the people of Edinburgh needs are met. Emergencies including the COVID-19 pandemic put enormous pressure on our services, however it did provide an opportunity in revealing functional problems in the organisation that will be addressed through workforce planning.

### How would this risk happen?

- Lack of a Workforce Plan
- Lack of a Workforce Strategy
- Lack of capacity and capability to lead on workforce and workforce planning (local level)
- Lack of consultation with key stakeholders
- Added complexities from unanticipated workforce impacts other external forces such as new regulations; unexpected threats or opportunities; and major incidents (e.g. pandemic)
- New workforce policies or other workforce impacts related to the UK leaving the EU or Scotland leaving the UK.
- Poor horizon scanning.
- Impact of COVID-19 pandemic

### What would the potential outcome be?

- Inability to deliver against strategic priorities
- Additional pressures on financial budgets due to unanticipated increase in staffing pressures (e.g. costs, vacancies, agency costs, etc.)
- Poorer outcomes for people of Edinburgh
- Negative perception of EHSCP as an employer

### What are we doing to currently manage the risk? (controls in place)

1.	The Transformation Programme Board / Programme 4 – “Cross cutting enablers” is leading on the development of the Workforce Strategy (First Programme Board 18 September 2020)
2.	Workforce planning programme has begun on a series of workshops with professional and service groups to review their experience during Covid-19.
3.	Bi-monthly Workforce Core group in place to lead on development of interim and three-year workforce plan.
4.	Workforce Core Group membership includes all key partners/stakeholders to support the development of the workforce plan.
5.	Continuing work to monitor and assess the impacts of leaving the EU in respect of workforce planning.
6.	Workforce Planning representation at EHSCP COVID-19 Command Centre and Operational Coordination Group.

Additional controls or actions needed to manage this risk		Action Owner	Delivery Date
1.	Delivery of EHSCP Workforce Plan	Chief Nurse	Mar 2022
2.	Delivery of Workforce Strategy	CFO	July 2021
3.	Review into capacity for workforce planning	Chief Nurse	June 2021
4.	Workforce Planning Manager will be attending the National Weekly Short Life Working Group in November 2020 to agree design and content of the new short and concise workforce plan (unlike 3-year plan).	Chief Nurse	Completed

### 3. Management and Role of the EIJB

#### Risk 3.1

**Inability to operate effectively as a separate entity leading to a failure to deliver the benefits of integration.**

#### Objective:

EIJB is recognised as the sole body responsible for the strategic oversight and planning of delegated services.

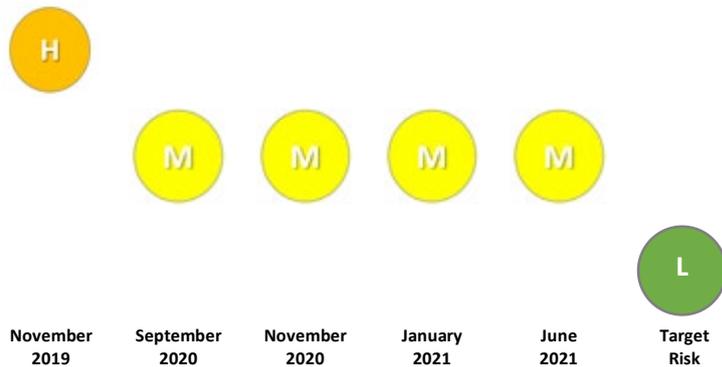
#### Source of objective:

Public Bodies (Joint Working) (Scotland) Act 2014, Scheme of Integration, Strategic Plan, Engagement Framework with Stakeholders

#### Risk Owner:

Chief Officer

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Possible	Moderate	Medium	May 2021

#### Current Risk Score

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

#### Target Risk Score

Likelihood	Consequence				
	Neg	Min	Mod	Maj	Ext
Almost Certain	M	H	H	VH	VH
Likely	M	M	H	H	VH
Possible	L	M	M	H	H
Unlikely	L	M	M	M	H
Rare	L	L	L	M	M

#### Activity undertaken since last Audit and Assurance Committee meeting

- New appointments to the EIJB confirmed in March 2021 with service user/citizen representatives and carer representative vacancies filled.
- Induction and training for new board members.

#### Risk Assessment

##### Likelihood

Although the EIJB has had to mature in the last five years, there are still issues that need to be teased out in terms of the role and management of the EIJB.

**Consequence**

Risk relates mainly to services not delivered by the Partnership. There could be delays in implementing Strategic decisions.

**How would this risk happen?**

- There is a lack of clarity about the separate roles of the EIJB, Partnership, Council and NHS Lothian
- Lack of buy-in from partners into the benefits of integration
- Board Members lack the necessary skills, knowledge and experience to undertake their role.
- Lack of public identity/understanding of the EIJB

**What would the potential outcome be?**

- Duplication of decision making.
- Gaps in decision making.
- Contradictory decision making.
- Poorer outcomes for the people of Edinburgh.

**What are we doing to currently manage the risk? (controls in place)**

1.	Regular development sessions for EIJB members
2.	Induction session for new EIJB members
3.	Members are encouraged to actively engage with the Executive Team.
4.	Members are advised that they can meet with Partnership Officers/ report owners prior to meetings to discuss the report content. Board members chair subgroups and reference boards which aids to broaden members knowledge, understanding, and decision making.
5.	EIJB Standing Order / Code of Conduct
6.	'Declaration of Interest' - members are responsible for declaring certain interest in EIJB proceedings.
7.	The EIJB Chair monitors the quality of the debates and if necessary, will ask the Partnership Chief Officer for additional information if the subject matter requires further clarification for members.
8.	Regular EIJB Newsletter to Board Members from EIJB Chair

**Additional controls or actions needed to manage this risk**

		Action Owner	Delivery Date
1.	Further review of into the Scheme of Integration	CO	Oct 21

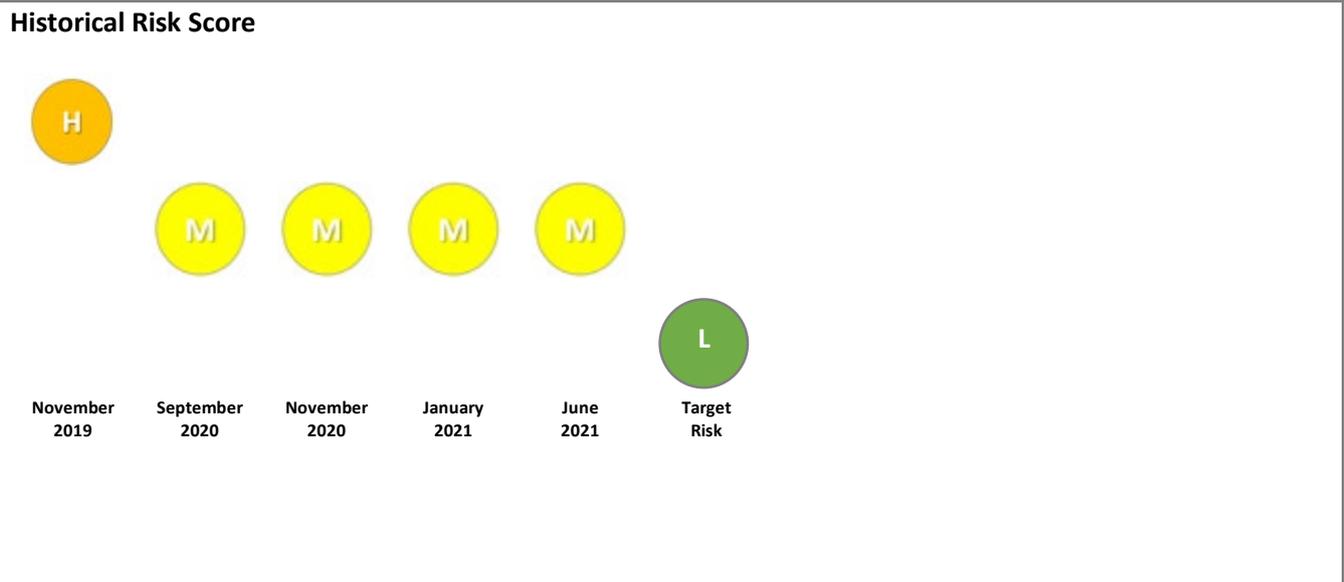
### 3. Management and Role of the EIJB

**Risk 3.2** Failure to make best use of the expertise, experience and creativity of its partners leading to a negative impact on the delivery of the strategic outcomes and poor relationships.

**Objective:**  
Effective engagement and collaboration with EIJB partners.

**Source of objective:**  
Strategic Plan, transformation programme

**Risk Owner:**  
Chief Officer



**Current Risk Score: High**

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Possible	Moderate	Medium	May 2021

**Current Risk Score**

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
	Consequence					

**Target Risk Score**

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
	Consequence					

- Activity undertaken since last Audit and Assurance Committee meeting**
- Transformation programme picking up pace with phase 2 projects commencing in line with the report to EIJB in July 2020. Appropriate stakeholders involved in programme boards. EIJB was updated on progress in April 21.
  - New appointments to the EIJB confirmed in March 2021 with service user/citizen representatives and carer representative vacancies filled.

**Risk Assessment**

*Likelihood*

- The EIJB has a wide range of stakeholders with differing objectives, which can pose problems in ensuring appropriate/adequate representation.

*Consequence*

- Would be a factor of the scale of the service(s) impacted

**How would this risk happen?**

- Failure to engage and collaborate appropriately with third, independent and housing sectors and other parties.
- Not involving appropriate stakeholders in strategy/policy development.
- Insufficient or ineffective representation from stakeholders on the EIJB and its committees and failure to meet legislative requirements
- Poor relationships with providers in either the private or 3rd sectors.

**What would the potential outcome be?**

- Failure to maximise outcomes for the people of Edinburgh
- Failure to meet legislative requirements for representation as determined by the Integration Scheme

**What are we doing to currently manage the risk?**

1.	Carers and service users represented on the EIJB and its committees to ensure we are compliant with legislation
2.	The third, independent and housing sectors represented on EIJB committees and transformation programme boards.
3.	EVOC acts as an interface between the 3 <sup>rd</sup> sector and the EIJB.
4.	Significant engagement undertaken as integral part of developing the strategic plan.
5.	The third, independent and housing sectors involved in the development of the strategic plan and all will have an integral role as the plan is implemented.
6.	Ongoing engagement with providers through a variety of fora.
7.	Regular communication from Chief Officer via newsletter and vlogs.

**Additional controls or actions needed to manage this risk**

		Action Owner	Delivery Date
1.	Communications and Engagement strategy to be developed	HoSP	Q2
2.	Urgent attention to be given to the recruitment of carer/service user representatives as a matter of priority with more work undertaken to understand why these roles are proving difficult to fill and to overcome any barriers to participation	HoSP	Completed
3.	New contract with EVOC to be in place	CFO	Completed
4.	Clarification of the relationship between, and responsibilities of, EIJB and the Edinburgh Alcohol and Drugs Partnership (EADP)	HoSP	August 2021

### 3. Management and Role of the EIJB

**Risk 3.3** EIJB infrastructure lacks the professional, administrative and technical infrastructure to operate effectively leading to failures in governance, scrutiny and performance arrangements.

**Objective:**  
Sufficient and appropriate infrastructure in place to support the EIJB to develop and achieve its strategic objectives.

**Source of objective:**  
Scheme of Integration

**Risk Owner:**  
Chief Officer

#### Historical Risk Score



#### Current Risk Score: High

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Likely	Moderate	High	May 2021

#### Current Risk Rating

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

#### Target Risk Rating

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

#### Activity undertaken since last Audit and Assurance Committee meeting

- New Performance and Evaluation Manager commenced employment.
- Initial review of support to the IJB undertaken by Chief Officer, linked to the Scheme of Integration and legislation

#### Risk Assessment

##### Likelihood

The EIJB does not physical own any assets or have direct managerial responsibilities for staff through a pre-

determined budget. It is reliant on the resources allocated to it for both NHS Lothian and The City of Edinburgh Council – as detailed in the Integration Scheme. Partners, who each have their own resourcing issues, are not consistently able to provide an appropriate calibre and level of resource.

Lack of staffing resource for key support functions as a result of structural changes and/or organisational review within partner organisations.

Risk has occurred due to legal advice sought from one of its partners for MoUs. This risk has been accepted.

*Impact*

Without adequate resource the EIJB will be unable to develop and deliver against its strategic objectives.

How would this risk happen?	What would the potential outcome be?
<ul style="list-style-type: none"> <li>• Failure by NHS Lothian and the Council to meet their obligations under the integration scheme to provide adequate professional, administrative and technical support.</li> <li>• Impact of organisational restructures/staffing reviews within partner organisations leading to the deletion of posts</li> <li>• Lack of sufficient independent professional, administrative and technical infrastructure.</li> <li>• Lack of clarity over EIJB requirements</li> <li>• Conflict between partner and EIJB priorities</li> <li>• Inefficiencies in delivery</li> </ul>	<ul style="list-style-type: none"> <li>• Compromised efficiency of the EIJB.</li> <li>• Ability to deliver change at desired pace.</li> <li>• Ultimately poorer outcomes for the people of Edinburgh.</li> <li>• Conflict of interest for one or more partner organisation within its governance, scrutiny and performance arrangements.</li> </ul>

**What are we doing to currently manage the risk? (controls in place)**

1.	The Chief Officer is a member of the senior management teams in both NHS Lothian and The City of Edinburgh Council, thus in a position to influence decision-making.
2.	Through regular 1:1 with each respective Chief Executive, the Chief Officer is able to raise any issues and seek solutions.
3.	Comprehensive audit plan in place to understand the quantum of the risk.
4.	Transformation team established.
5.	GGI governance review agreed by the EIJB and recommendations implemented
6.	For legal conflicts of interest: <ul style="list-style-type: none"> <li>• Partner Legal Team made aware of potential risk of conflict of interest.</li> <li>• When a conflict has been identified, discussion with Chief Officer/Executive Team on best approach which may result in obtaining external advisers or formal risk acceptance (noted in risk register).</li> <li>• Legal team must be clear when they are advising the EIJB as opposed to the Council/NHSL side of EHSCP.</li> </ul>

Additional controls or actions needed to manage this risk		Action Owner	Delivery Date
1.	Lobby partners as they review integration scheme to ensure appropriate account is taken of EIJB requirements	CO	Ongoing
2.	Remaining vacancies in transformation team to be filled.	HoSP	Completed
3.	Work with partners to formalise levels of support including resolution of outstanding issue of EIJB Chief Risk Officer.	CO	Ongoing

<b>Risk Acceptance</b>	<b>Owner</b>	<b>Date</b>	
1.	<i>Risk acceptance for MoU between EIJB, NHS Lothian and Council that were drafted by Council Legal team – given that they are not a commercial agreement. (See Mitigating control item 6. for other legal conflicts of interest.).</i>	CO	<i>Risk accepted December 2020.</i>

### 3. Management and Role of the EIJB

**Risk 3.4**

**Insufficient or poor-quality assurance from assurance providers to support effective delivery of their scrutiny responsibilities.**

**Objective:**

Reliable and effective assurance quality from assurance providers.

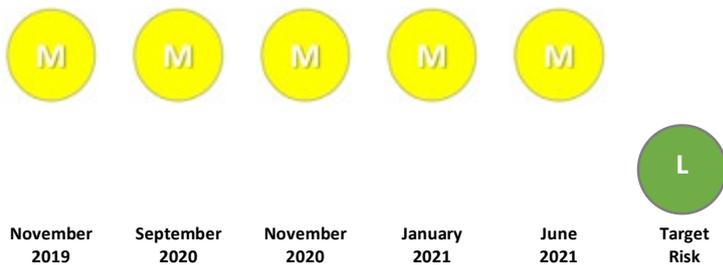
**Source of objective:**

Annual Audit Opinion

**Risk Owner:**

Chief Officer

**Historical Risk Score**



**Current Risk Score: High**

Current Risk Score	Likelihood	Consequence	Risk Rating	Date assessed
	Possible	Moderate	Medium	May 2021

**Current Risk Score**

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

**Target Risk Score**

Likelihood	Almost Certain	M	H	H	VH	VH
	Likely	M	M	H	H	VH
	Possible	L	M	M	H	H
	Unlikely	L	M	M	M	H
	Rare	L	L	L	M	M
		Neg	Min	Mod	Maj	Ext
Consequence						

**Activity undertaken since last Audit and Assurance Committee meeting**

- IJB agreed board assurance framework

**How would this risk happen?**

- Sole reliance of assurance provision from partner organisation’s Internal Audit Teams
- Gaps between EIJB risks and Annual Internal Audit Plan
- Lack of review and follow-up process for EIJB & EHSCP Internal Audits
- Lack of Independent external review of Internal Audits
- Lack of EIJB oversight of Internal Audits activities

**What would the potential outcome be?**

- Poor quality assurance that would compromise effective EIJB governance.
- Inadequate risk management, internal controls – increase in risk exposure.
- Limited growth and improvement of EIJB processes

<b>What are we doing to currently manage the risk?</b>			
1.	The EIJB has both internal and external audit assurance providers: Internal - NHS Lothian & Council; External - Scott-Moncrieff.		
2.	Internal Audit (IA) delivers four EIJB Audits per year – one from NHS Lothian IA and three from the Council IA.		
3.	The EIJB risks in the risk register are mapped to the annual IA plan to ensure that all key risks are covered.		
4.	Annual IA plans of NHS Lothian and the Council are subject to review and scrutiny by the EIJB Audit and Assurance Committee.		
5.	Clear internal review process for all audits completed on behalf of the EIJB and the Partnership		
6.	Independent external review of IA is performed every 5 years in line with Public Sector Internal Audit Standards (PSIAS) requirements (last review was performed 2016/17).		
7.	Annual Internal Audit opinion for the EIJB is required to highlight any instance of non-compliance with the PSIAS.		
8.	The governance statement (incorporated in the annual accounts) and the annual IA opinion is subject to review and scrutiny by the EIJB Audit and Assurance Committee.		
9.	A clearly established follow-up process to ensure that all IA findings raised are appropriately closed and risks mitigated – an area of non PSIAS compliance for 2017/18.		
10.	IA progress reports provided to the Audit and Assurance Committee quarterly, updating progress on the audit plan and also the status of open and overdue IA findings.		
11.	Established IA system that records and retains the audit work performed by the IA team. Also includes 'layered' levels of review and sign off that are linked to the roles in the team.		
12.	Each year, external audit will perform a sample-based review of IA work to determine whether they can rely on the outcomes in relation to best value. A comment will be included in the annual accounts to reflect this.		
<b>Additional controls or actions needed to manage this risk</b>		<b>Action Owner</b>	<b>Delivery Date</b>
1.	<i>Under Review</i>		