

AUDIT SCOTLAND NATIONAL REPORTS TO AUDIT COMMITTEE 2011 - 2012

1. SUMMARY

The Code of Practice for Internal Audit in Local Government (the Code) issued by CIPFA sets out good practice in delivering internal audit services. In compliance Audit Scotland reports are provided to the Audit Committee on a quarterly basis. This report and in accompanying Appendices covers national reports pertaining to Local Government released from June 2011.

2. RECOMMENDATIONS

- 2.1 The contents of this report are noted and will be followed up by Internal Audit.
- 2.2 The Audit Committee require departmental management to provide feedback on action taken in respect of recommendations contained in national reports that affect the Council.

3. DETAILS

- 3.1 On 2 June 2011, Audit Scotland issued a report entitled, "Community Health Partnerships". This report provides a view of Community Health Partnerships (CHPs) across Scotland. It looks at their impact in improving people's health and quality of life by joining up health and social care services and moving more services from hospitals into the community.
- 3.2 There are 36 CHPs managing £3.2 billion in annual health and social work spending, but they have faced a number of barriers to achieving their aims. The report highlights examples of good practice where CHPs are providing enhanced community-based services. But these local initiatives are small scale and there is limited evidence so far of wide-spread sustained improvements. The attached report provides the key messages from the national report.
- 3.3 On 16 June 2011, Audit Scotland issued a report entitled, "How councils work: an improvement series for councilor's and officers - Arm's-length external organisations (ALEOs): are you getting it right? The national report highlights that most councils use ALEOs, because they provide financial and operational advantages, such as business rates relief for charities and greater flexibility in service delivery. ALEOs are separate bodies, but councils are still responsible for the funds used and ensuring value for money. Arrangements can be complex and good governance arrangements are crucial.
- 3.4 Good governance and accountability arrangements are increasingly important. The report urges Councils to ensure they are clear about their expectations of ALEOs and that they have good systems in place to

monitor performance and flag up significant financial and service risks on a continuing basis. The report includes a checklist and key points for action, intended for use by councillors and officers and the council is currently looking at its arrangements with ALEOs.

- 3.5 On 4 August 2011, Audit Scotland issued a report entitled, "Transport for health and social care". The report says that poor information about transport services and uncoordinated transport arrangements mean there is a risk people are not getting to the services they need.
- 3.6 The report found information on costs, quality and people's needs is inadequate. Audit Scotland found that at least £93 million is spent annually on transport for health and social care, but this is likely to be a significant underestimate because it is difficult to identify what is spent on transport for health and social care. The key messages from the report are attached.
- 3.7 The full reports can either be viewed at http://www.audit-scotland.gov.uk/work/local_national.php 2011/12 or viewed in the Members Room where a copy is available.

4. CONCLUSIONS

This report is submitted to the Audit Committee for consideration.

5. IMPLICATIONS

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| 5.1 | Policy: | None |
| 5.2 | Financial: | None |
| 5.3 | Personnel: | None |
| 5.4 | Legal: | None |
| 5.5 | Equal Opportunities: | None |

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