



REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 24 SEPTEMBER 2025
REPORT ON: GOVERNANCE ACTION PLAN PROGRESS REPORT
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC26-2025

1.0 PURPOSE OF REPORT

1.1 The purpose of this report is to provide the Performance and Audit Committee with an update on the progress of the actions set out in the Governance Action Plan.

2.0 RECOMMENDATIONS

It is recommended that the Performance and Audit Committee (PAC):

2.1 Note the content of the report and the progress made against the actions within the Governance Action Plan (contained within appendix 1).

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 Appendix 1 contains an overview report detailing the current status of the actions within the Governance Action Plan. Since May 2025, a further 6 actions have been completed, 11 additional actions have been added (Internal Audit Annual Report 2024/25 and outstanding actions from the 2023/24 report, and 2 of which have subsequently been completed) and 23 remain ongoing.

4.2 Of the 23 ongoing actions there has been no further progress towards implementation for 11 actions since the last update was provided to PAC. This mainly reflects actions that are currently being progressed via the review of the IJB’s Strategic Risk Register and statutory review of the strategic commissioning framework. Both of these processes will be priority areas of the next six-month period, and it is therefore anticipated that associated actions within the Governance Action Plan will demonstrate progress over this period. Significant progress (25% or more) has been achieved in actions relating to: regular reporting against savings and transformation proposals; implementation of risk appetite; workforce – modelling future service demand and workforce requirements; and, workforce – workforce planning group reporting.

5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 RISK ASSESSMENT

Risk 1 Description	Lack of progress toward completion of actions within the Governance Action Plan may undermine the sustainability of governance arrangements and assurances within the IJB.
Risk Category	Governance, Political
Inherent Risk Level	Likelihood 3 x Impact 4 = Risk Scoring 12 (which is a Moderate Risk Level)
Mitigating Actions (including timescales and resources)	<ul style="list-style-type: none"> • All actions have now been uploaded to Ideagen system to support efficient and effective monitoring arrangements. • The process of updating the progress against each action currently being undertaken by officers across the Partnership. • Governance Action Plan updates are now being routinely reported to PAC. • A process is being established for new actions to be added to GAP, for example recommendations from audit reports.
Residual Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Planned Risk Level	Likelihood 2 x Impact 3 = Risk Scoring 6 (which is a Moderate Risk Level)
Approval recommendation	Given the moderate level of planned risk, this risk is deemed to be manageable.

7.0 CONSULTATIONS

7.1 The Chief Officer, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

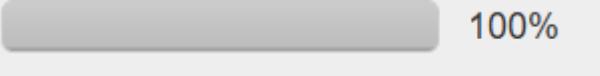
Christine Jones
Acting Chief Finance Officer

DATE: 21 August 2025

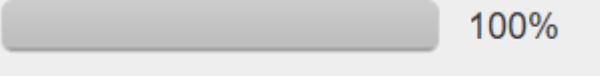
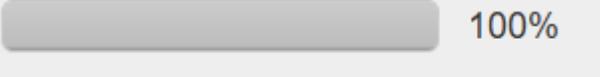
IJB Outstanding Actions – Governance Action Plan

Completed since last update

		Title and Description	Due Date	Ownership	Latest Update
1		<p>DHSCPGAPIA20220622-2</p> <p>Consideration will need to be given to how the IJB will receive assurance and monitor progress against these actions.</p> <p>Having carried out the statutory review of the current strategic and commissioning plan, the Strategic Planning Advisory Group found that the vision and strategic priorities, as well as the overall format of the plan, remained fit for purpose but work was required to update the action lists associated with each priority. An addendum to the original plan was published which is supported by care group strategic planning / commissioning statements and transformation plans and reflects priorities arising from Covid19 remobilisation activity. These actions will be monitored by the Strategic Planning Advisory Group (SPAG).</p> <div style="background-color: #cccccc; width: 100%; height: 20px; margin-top: 10px; display: flex; justify-content: flex-end; align-items: center; padding-right: 10px;"> 100% </div> <p>Completed since last update</p>	31 Dec 2022	Chief Finance Officer	<p>21.08.25</p> <p>Full update on progress against the Annual Delivery Plan was submitted to the IJB on 20 August 2025. This format will now be adopted to provide 6 monthly reports.</p>
2		<p>DHSCPGAPIA20250129-2</p> <p>Workforce - risk register development</p> <p>The Workforce Strategic Risk Register is not yet fully developed and currently does not support management in determining the most</p>	31 Mar 2025	Head of Service, Strategic Services	<p>21.08.25</p> <p>The revised workforce plan was approved by the IJB in June 2025. The content includes a fully updated strategic risk register for risks</p>

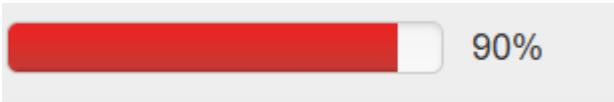
		<p>pressing workforce issues facing the HSCP, or in assessing the control framework in terms of the impact of the controls which are in place or the controls which would be required to mitigate risk to an acceptable degree. Register Scoring indicates that the majority of identified workforce risks are unmitigated. Internal controls for all risks have not yet been identified.</p> <p>The Workforce Strategic Risk Register should be developed such that it provides at least:</p> <ul style="list-style-type: none"> • Risk Scoring to a level of detail and consistency that allows management to distinguish the most severe risks from the those which are less critical. • An assessment of the internal controls which are already in place, and those which are not in place but would be required to reduce the level of risk to within tolerance. Ideally such an assessment would be based on an analysis which quantifies the impacts and likelihood of the risks identified, to ensure objective risk scoring. However, in the context of the HSCP’s current resource constraints, it is likely that in the medium term this will require a number of assumptions to be made on the basis of management knowledge and experience. Where they are required, assumptions should be recorded so that their effect on the analysis is clear and can be updated if and when other information becomes available. <div data-bbox="331 986 931 1062">  </div> <p>Completed since last update</p>		<p>Head of Health and Community Care</p> <p>Lead Officer, Strategic Planning and Business Support</p>	<p>associated with workforce matters. This will now be monitored via the Workforce Planning Group with risks escalated via reporting lines where necessary.</p>
3		<p>DHSCPGAPIA20250129-4</p> <p>Workforce - workforce action plan</p> <p>The articulation of actions in the Workforce action plan is overly broad and not clearly linked to any approach to prioritisation. As a consequence, progress is difficult to assess, and the action plan</p>	31 Mar 2025	<p>Head of Service, Strategic Services</p> <p>Head of Health and</p>	<p>21.08.2025</p> <p>The revised workforce plan was approved by the IJB in June 2025. The content includes a fully update action plan.</p>

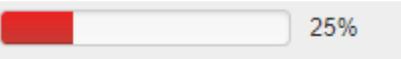
		<p>provides limited assurance that it addresses the areas in which management action can have the greatest impact.</p> <p>HSCP Management should refine the action plan with a focus on identifying specific deliverables and realistic timescales. This will likely involve breaking down some of the existing high level actions into a number of sub tasks. The elements of the action plan should reflect the required internal controls which are identified within the Workforce Strategic Risk Register. As this may result in a plan containing more actions than are realistically achievable, management should identify and pursue those actions which will deliver the maximum impact within the resource available, supported by the risk register scoring.</p> <div data-bbox="331 660 931 738">  </div> <p>Completed since last update</p>		Community Care	
4		<p>DHSCPGAPIA20220622-8</p> <p>CCPG Annual Report</p> <p>Dundee HSCP provides regular, high-quality assurance reports to the NHS Tayside Care Governance Committee as well as the PAC. An annual report for the year is planned for the June IJB. The report is comprehensive and well-written, but does not reference relevant strategic risk, or areas for development. There might be benefit in it being used to reflect on key concerns during the year and priorities for the coming year, as well as views on the relevant Strategic Risks.</p> <div data-bbox="331 1246 931 1324">  </div> <p>Completed since last update</p>	30 June 2023	Chief Officer Clinical Director	21.08.25 Annual report for 2025 was submitted to IJB on 20 August 2025. Elements regarding risks and areas for development were incorporated.

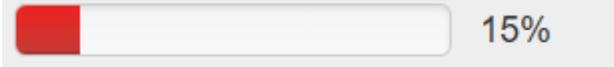
5		<p>DHSCPGAPIA20250618-3</p> <p>Publication and monitoring of the Strategic Commissioning Framework’s Delivery Plan</p> <p>In October 2024 Dundee HSCP's Delivery Plan October 2024 to March 2026 was approved but has not yet been uploaded and available to the public on the Dundee HSCP website. No monitoring of progress with the Delivery Plan has been received by the IJB.</p> <div data-bbox="331 595 931 671">  </div> <p>New action – completed</p>	30 Sept 2025	Acting Head of Strategic Services	<p>The October 2024 version of the delivery plan was published as part of the IJB papers but has also now been published as a standalone document.</p> <p>Full update on progress against the Annual Delivery Plan was submitted to the IJB on 20 August 2025. This format will now be adopted to provide 6 monthly reports.</p>
6		<p>DHSCPGAPIA20250618-2</p> <p>Update of Governance Action Plan</p> <p>The Governance Action Plan presented to the January 2025 PAC does not include recommendations from Internal Audit report D03/25-DIJB Annual Report 2023/24, issued on 13 June 2024. Internal Audit have undertaken to follow up on these actions within this report see Section 3.</p> <div data-bbox="331 1110 931 1187">  </div> <p>New action – completed</p>	30 Sept 2025	Chief Finance Officer	<p>21.08.15</p> <p>These actions have now been added, alongside actions from the Internal Audit Report for 2025.</p>

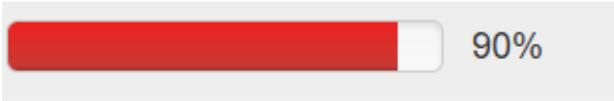
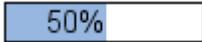
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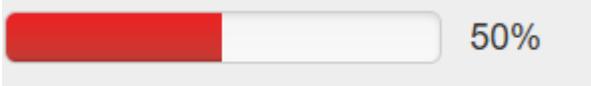
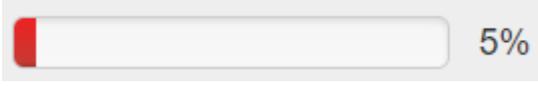
		Title and Abbreviated Description	Due Date	Ownership	Most Recent Update
7		<p>DHSCPGAPAIAR20190212</p> <p>Improved hosted services arrangements</p> <p>Development of improved Lead Authority Services arrangements around risk and performance management for lead authority services</p>  <p>5% increase since last update</p>	31 Oct 2020	<p>Chief Officer</p> <p>Chief Finance Officer</p>	<p>21.08.25</p> <p>Bi-monthly meetings in place to discuss key risks and strategic priorities. Financial summary of Lead Partner services included in monthly finance report to HSCP managers as well as finance report to IJB. Key performance measures and activity levels are being developed to aid Tayside-wide understanding. Internal Audit of Lead Partner arrangements scheduled for 2025.</p>
8		<p>DHSCPGAPEA20201124</p> <p>Regular reporting against savings and transformation proposals</p> <p>Updates on the IJB's transformation programme and efficiency savings are not reported to the Board on a regular basis. The position on the achievement of savings proposals and transformation should be clearly and regularly reported to members.</p>  <p>25% increase since last update</p>	31 Aug 2021	<p>Chief Officer</p> <p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>21.08.25</p> <p>Routine reporting for savings and transformation work within the 2025/26 is now being implemented. A comprehensive update was provided to the IJB on 20 August 2025.</p>

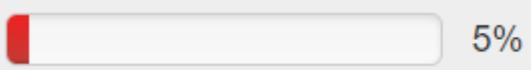
9		<p>DHSCPGAPEA20211124</p> <p>Reporting against risk management improvement actions and strategic risk register</p> <p>Further improvement actions remain to be progressed associated with the IJBs risk management arrangements, including reviewing the IJB’s risk management policy and developing further an understanding of the IJBs risk appetite. The Board and PAC should continue to be updated on progress on the delivery against the remaining risk management improvement actions and updates to the Strategic Risk Register.</p> <div data-bbox="331 1177 945 1279">  <p>90%</p> </div> <p>10% increase since last update</p>	31 Oct 2022	Chief Officer Head of Service, Strategic Services	21.08.2025 IJB has now set risk appetite via Development session held in July 2025. This will be incorporated via the overall review of the IJB's strategic risk register which is currently being progressed by the Senior Management Team.

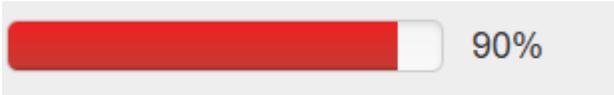
<p>10</p>	<p> DHSCPGAPIA20210623-6</p> <p>Compliance from Partner Bodies</p> <p>There is currently no direct reporting to the IJB on its risk profile; nor direct, overt assurance on each of its strategic risks with risk monitoring occurring at the CCPG and the PAC receiving assurance on the overall system of risk management as above. Where controls sit within the partner bodies, the IJB receives only a general annual assurance through the year end processes. 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 where necessary assurances from partner organisation.</p> <div data-bbox="340 730 929 790">  </div> <p>No change in % achieved</p>	<p>31 Dec 2021</p>	<p>Chief Finance Officer</p>	<p>21.08.25</p> <p>Final actions required to complete this recommendation are to be considered and implemented as part of the ongoing review of the IJB's Strategic Risk Register. This will include consideration of the reporting format to the IJB and adjustments that might be required to include assurances from partner bodies where relevant.</p>
<p>11</p>	<p> DHSCPGAPIA20211124-1.1</p> <p>Revision of Integration Scheme</p> <p>As set out in the Integration Scheme, 'a list of targets and measures, which relate to the non-integrated functions of the partners that will have to be taken into account by the Integration Joint Board when preparing their Strategic Plan' should be included</p> <div data-bbox="340 1262 741 1321">  </div> <p>5% increase since last update</p>	<p>30 Jun 2022</p>	<p>Head of Service, Strategic Services</p>	<p>21.08.25</p> <p>There has been limited further progress over the summer period due to need to focus on completion of range of statutory annual reports and data returns. Some preparatory work focused on mapping of existing reporting and datasets has been progressed.</p>

12		<p>DHSCPGAPIA20211124-1.2</p> <p>Enhanced Performance Reporting</p> <p>Further developments of the performance management arrangements should include the following: Assurance and performance reports should be related to specific risks and should contain an overt conclusion on whether the performance reports indicate that controls are operating effectively to mitigate the risk as intended.</p> <div data-bbox="331 627 945 724">  </div> <p>No change in % achieved</p>	30 Jun 2022	Head of Service, Strategic Services	<p>21.08.25</p> <p>The narrative contained within performance reports continues to be developed and improved to have a clearer focus on risk. The review of the IJB's Strategic Risk Register will support this improvement; allowing a clearer structure to which performance reports can be linked.</p>
13		<p>DHSCPGAPIA20211124-1.5</p> <p>Development of Strategic Plan Performance Measures – 2023/24</p> <p>The IJB should monitor the work of the ISPG to ensure that it develops the new SCP in such a way it embeds meaningful performance measures which can be reported regularly to allow a conclusion on whether the SCP is being implemented effectively and is delivering the required outcomes (not just inputs or outputs).</p> <div data-bbox="331 1270 945 1337">  </div>	31 Mar 2024	Head of Service, Strategic Services	<p>21.08.25</p> <p>Performance measurement considerations will be a significant focus of the Strategic Planning Advisory Groups work on the statutory review of the strategic plan. It is anticipated that the group will make recommendations to the IJB regarding a sustainable approach to performance reporting as part of their recommendations from the strategic plan review.</p>

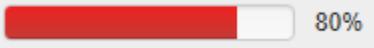
		No change in % achieved			
14		<p>DHSCPGAPIA20220622-4</p> <p>The IJB should receive relevant, reliable and sufficient assurances against its strategic risks especially high scoring ones (above the risk appetite to be established)</p>  <p>15% increase since last update</p>	31 Dec 2022	Chief Finance Officer	21.08.25 IJB has now set risk appetite via Development session held in July 2025. This will be incorporated via the overall review of the IJB's strategic risk register which is currently being progressed by the Senior Management Team.
15		<p>DHSCPGAPIA20220622-5</p> <p>Clinical and care governance arrangements will feed into the formation of IJB directions</p> <p>A draft Directions Policy & Procedure is being considered as an associated document with the revised Integration Scheme. We would reiterate our position that 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.</p>  <p>No change in % achieved</p>	31 Dec 2022	Chief Officer Clinical Director	05.09.25 Further review of IJB Directions Policy initiated with a view to bring back to the IJB by December 2025. This will include considering the interface with CCPG.

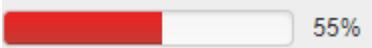
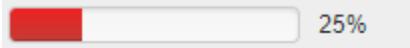
<p>16</p>	<p>DHSCPGAPIA20220622-7</p> <p>Overall assessment of progress in delivering the Risk Management Action Plan is included in the Governance Action plan (40% progress as at February 2022) but the individual actions are not reported to the PAC.</p> <p>Reporting should clearly set out progress against individual actions to allow for clear monitoring of the maturity assessment.</p>  <p>No change in % achieved</p>	<p>30 Nov 2022</p>	<p>Chief Finance Officer</p>	<p>21.08.25</p> <p>An update on actions within the Risk Management Action Plan will be provided to the IJB prior to the end of 2025.</p>
<p>17</p>	<p>DHSCPGAPIA20220720-1</p> <p>Cat 1 Responder -Definition of IJB Duties</p> <p>Category 1 responder resilience arrangements have not been fully and adequately incorporated into the IJBs governance structure. In addition to implementing the recommendation contained within the Internal Audit Annual Report 2020/21 (Action Point 3) relating to the PAC, it should be ensured that the duties of the IJB are fully defined.</p>  <p>No change in % achieved</p>	<p>31 Oct 2022</p>	<p>Head of Service, Strategic Services</p> <p>Head of Health and Community Care</p>	<p>23.10.24</p> <p>This will be added to the next revision of the IJB Standing Orders in 2025.</p>

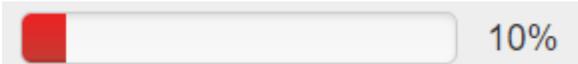
18	<p> DHSCPGAPIA20230130-1</p> <p>Sustainability of Primary Care - assurance from lead partner</p> <p>Angus IJB, as the lead partner for primary care, should provide assurance to Dundee IJB regarding progress against the audit recommendations and management actions arising from the Internal Audit of the Sustainability of Primary Care.</p> <div data-bbox="331 518 869 598">  </div> <p>No change in % achieved</p>	31 Mar 2023	Head of Health and Community Care	05.09.25 Action to be followed up by Dundee IJB Chief Officer.
19	<p> DHSCPGAPIA20230621-1</p> <p>Sustainability - Delivering the IJB's strategic and commissioning priorities within the budget and resources that it has available will be a significant challenge.</p> <p>Delivering the IJB's strategic and commissioning priorities within the budget and resources that it has available will be a significant challenge. In these circumstances monitoring of the implementation of the SCF and of the development and then implementation of the supporting documents including the Annual Delivery Plan, Resource Framework, Workforce Plan and Performance Framework will be fundamental. Management should clearly set out how the IJB will receive assurance, including assurance over transformation. Reporting on implementation of Strategy and financial monitoring should have a clear focus on the success of transformational projects i.e. what has changed and how services are better delivered, with savings achieved, as a result of transformation.</p>	31 Dec 2023	Chief Finance Officer	21.08.25 Routine reporting for savings and transformation work within the 2025/26 is now being implemented. A comprehensive update was provided to the IJB on 20 August 2025. Full update on progress against the Annual Delivery Plan was submitted to the IJB on 20 August 2025. This format will now be adopted to provide 6 monthly reports. Further work will also be progressed via the statutory review of the strategic commissioning framework during 25/26.

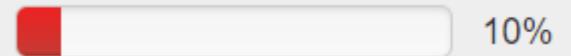
		 <p>15% increase since last update</p>			
20	●	<p>DHSCPGAPIA20230621-2.1</p> <p>Consideration is given to how IJB members could be involved in the development and agreement of the organisation’s risk profile.</p> <p>The Risk Management Strategy agreed in April 2021 states that the IJB Board is responsible for ‘receipt, review and scrutiny of reports on strategic risks’. The latest risk update was provided to the May 2023 PAC meeting and noted that “target risk scores will be revisited following planned Risk Appetite sessions for the recent development work around risk appetite”. We welcome this intention and note that further work will also be required to identify how the new risk appetite will affect Strategy, decision-making prioritisation and budget setting and organisational focus, the ‘so what?’ question, which will be fundamental to making risk appetite real.</p>  <p>15% increase since last update</p>	31 Dec 2023	Chief Finance Officer	21.08.25 IJB has now set risk appetite via Development session held in July 2025. This will be incorporated via the overall review of the IJB's strategic risk register which is currently being progressed by the Senior Management Team. The submission of the revised strategic risk register will provide a further opportunity for discussion and involvement of IJB members.
21	●	<p>DHSCPGAPIA20230621-2.2</p> <p>Implementation of Risk Appetite</p>	31 Dec 2023	Chief Finance Officer	21.08.25

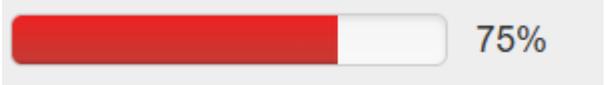
		<p>To help implementation of the Risk Appetite to be agreed, we recommend that the IJB sets out clearly how:</p> <ul style="list-style-type: none"> risk appetite is to be taken into consideration as part of decision making risk appetite affects monitoring and escalation processes for individual risks Risk appetite is reflected in target risk scores and how the IJB will understand whether target is actually being achieved.  <p>40% increase since last update</p>			<p>IJB has now set risk appetite via Development session held in July 2025. This will be incorporated via the overall review of the IJB's strategic risk register which is currently being progressed by the Senior Management Team. Elements relating to monitoring and escalation process will be considered as part of the review.</p>
22		<p>DHSCPGAPIA20230927-1.1</p> <p>Viability of External Providers - Financial Monitoring Process</p> <p>It is recommended that the Monitoring and Review Protocol is enhanced to include a clear escalation process in the event that financial sustainability of a Care Provider is deemed to be at risk. This should include thresholds for each of the ratios considered in the financial monitoring template which would trigger escalation for enhanced monitoring, or other appropriate action, to ensure a consistent approach is taken. To ensure sufficiently regular financial monitoring of annual accounts is conducted for each provider, a review should be performed at least annually, including ensuring that a copy of the Care Provider's recent annual accounts is held. Overall assurance against this risk should then be reported to a pertinent Committee, or the IJB itself, and could include KPI reporting relating to the financial sustainability ratios.</p>	31 Dec 2023	Head of Service, Strategic Services	<p>21.08.25</p> <p>Regular 6 monthly meeting now in place to consider risk register. Senior (Contracts) and Chief Finance Officer meeting to discuss and agree any follow up actions.</p> <p>Although it was originally intended to update the Inspection Gradings Report to reflect finance, operational and quality risks, further discussion and reflection has identified an alternative approach is needed. The Chief Finance Officer is leading work to develop a more comprehensive risk assessment matrix to support the HSCP to identify, monitor, mitigate and escalate provider risks. Examples of formats have been obtained</p>

		 <p>5% increase since last update</p>			from other Partnerships to inform this ongoing work.
23	●	<p>DHSCPGAPIA20230927-2.1</p> <p>Viability of External Providers - contract monitoring template</p> <p>It is recommended that a single standardised template is developed and implemented for quarterly monitoring to ensure an agreed minimum level of quality monitoring is undertaken in respect of performance, quality, staffing levels and financial information. The template should also contain a further section which can be tailored to include any metrics specific to the provider to enable tailored monitoring as needed, above the minimum expected monitoring activities. Any monitoring reports identified which lack sufficient documentation of the quality assessment should be escalated and discussed with the Contracts Officer to ensure appropriate action is taken in conjunction with the provider. When providers are subject to external review (e.g. through the Care Inspectorate), these findings should be triangulated with previous internal quality assessments to review whether pertinent issues were picked up, and therefore if the quality of the internal assurances is sufficiently robust or requires further improvement.</p>  <p>5% increase since last update</p>	31 Dec2024	Head of Service, Strategic Services	<p>21.08.25</p> <p>Agreed monitoring templates now being used routinely for each care portfolio. As part of the formal monitoring all relevant qualitative and quantitative data is considered including any recent Care Inspectorate.</p> <p>Inspections/Feedback sessions. Work around quality accreditation continues but current wording in Contract has once again been signed off by Legal colleagues without any need for change.</p> <p>Sub-group established with Social Care Contracts Team to consider contract/payment/uplift workload with the aim to preparing as much of the contractual paperwork as possible in advance of the Scottish Government uplift decisions.</p>

24		<p>DHSCPGAPIA20240131-1.1</p> <p>Operational Planning - Development of operational plans</p> <p>All transformation boards should articulate the pathway towards the development of their underpinning operational plan, and report on its progress to a relevant governance group.</p> <div data-bbox="331 486 703 534">  </div> <p>No change in % achieved</p>	30 Sept 2024	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>21.08.25</p> <p>Strategic Planning Advisory Group workshop to review strategic planning and transformation group structure is scheduled for 02 September 2025.</p>
25		<p>DHSCPGAPIA20240131-2.1</p> <p>Operational Planning - Review of Terms of Reference</p> <p>Terms of reference for governance and management groups and committees should specify the review period, generally annually, and Terms of Reference should be updated if necessary. This should, at a minimum, require that the remit of groups is reviewed each time the Strategic Commissioning Plan, or relevant strategic objectives, are updated.</p> <div data-bbox="331 1045 741 1093">  </div> <p>No change in % achieved</p>	30 June 2024	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>21.08.25</p> <p>Strategic Planning Advisory Group workshop to review strategic planning and transformation group structure is scheduled for 02 September 2025.</p>
26		<p>DHSCPGAPIA20240131-3.1</p> <p>Operational Planning - project management arrangements</p>	30 June 2024	<p>Chief Finance Officer</p>	<p>21.08.25</p> <p>No further progress at this time. It should be noted that the HSCP delegated workforce does not include</p>

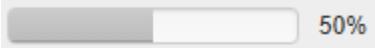
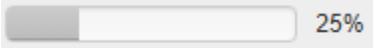
		<p>The HSCP should outline the circumstances in which it is considered appropriate that formal project management is applied, and the minimum set of controls that should be applied. The complexity of the arrangements for delivery of the Strategic Commissioning Plan, and its underpinning delivery plans and programmes of transformation, is such that it may be appropriate to adopt a principles based approach.</p>  <p>No change in % achieved</p>		<p>Head of Service, Strategic Services</p>	<p>corporate project management capacity. Some specific areas of work have dedicated project managers aligned to improvement work, for example unscheduled care.</p>
27	●	<p>DHSCPGAPIA20240131-4.1</p> <p>Operational Planning - alignment to strategic plan</p> <p>The HSCP has committed to the development of a revised set of Strategic Plan performance measures throughout 2023/24. Groups responsible for the implementation of delivery plans and supporting performance management frameworks should take cognisance of this work, and in developing their own suites of performance measures, should:</p> <ul style="list-style-type: none"> • Align the objectives of their implementation plans to the performance measures identified for the Strategic Plan, where it makes sense to do so • Consider other workstreams within delivery plans that contribute to the same objectives, and the relative impact. <p>Measurement of indicators and their reporting should account for the situation where indicators at a service level are improving, while deteriorating for the HSCP as a whole, or vice versa.</p>	30 June 2024	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>21.08.25</p> <p>Progression of this recommendation will follow on from the Strategic Planning Advisory Group workshop to review strategic planning and transformation group structure, scheduled for 02 September 2025.</p>

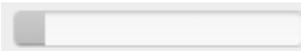
		 <p>No change in % achieved</p>			
28		<p>DHSCPGAPIA20250129-1</p> <p>Workforce - modelling future service demand and workforce requirements</p> <p>The HSCP has not yet developed an approach to modelling Service demand to a level of detail which supports effective planning for future workforce requirements. In the absence of an understanding of the way in which future workforce requirements are likely to develop, there is a risk that workforce planning interventions may not be applied in the areas of highest risk. While there are a number of actions related to understanding Service demand and modelling staff requirement reflected in the Workforce Planning action plan, these are expressed as open ended ambitions and, as a consequence, it is difficult to gain assurance over the extent to which progress has been made towards implementation.</p> <p>Audit Recommendation: The Workforce Planning subgroup should establish an approach to modelling future service demand and therefore workforce requirements which can be implemented within its currently available resources. This approach should be predicated on the basis of data already available and documented assumptions where data is not available. SMART Actions within the action plan should be refined such that they set out specific deliverables which can be used to update and refine the initial assessment of future service demand, ideally with expected timescales.</p>	30 Apr 2025	<p>Head of Service, Strategic Services</p> <p>Head of Health and Community Care</p> <p>Lead Officer, Quality Data and Intelligence</p>	<p>21.08.25</p> <p>The revised workforce plan was approved by the IJB in June 2025. The content reflects the extent of modelling that is possible within current resources, which remains limited.</p> <p>Further discussions will be progressed with national bodies, including Public Health Scotland regarding any additional resource that they can contribute. It is also noted that the Care Reform (Scotland) Bill includes provisions for national development and publication of demand profiles.</p>

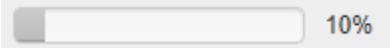
		 <p>50% increase since last update</p>			
29		<p>DHSCPGAPIA20250129-5</p> <p>Workforce - workforce planning group reporting</p> <p>There is no clear and explicit link between the information which is formally reported to the Workforce Planning Group and relevant risks and controls. As such, the reporting does not provide assurance over the effectiveness of arrangements to mitigate workforce risks.</p>  <p>50% increase since last update</p>	31 Mar 2025	<p>Head of Service, Strategic Services</p> <p>Head of Health and Community Care</p>	<p>21.08.25</p> <p>The revised content and structure of the Workforce Plan, approved by the IJB in June 2025, will significantly improve the relevance and clarity of future reports to the IJB on workforce matters, including risks.</p> <p>This action will be fully completed following the submission of the next workforce planning report to the IJB, due in 2026.</p>

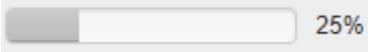
New Actions (including initial update)

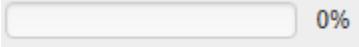
		Title and Description	Due Date	Ownership	Initial Update
30		<p>DHSCPGAPIA20240619-10</p> <p>Financial monitoring and reporting</p>	31 Oct 2025	Chief Finance Officer	<p>21.08.25</p> <p>Improvements have been made to enhance reporting information</p>

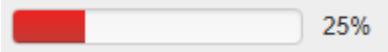
		<p>Financial monitoring data should be enhanced to allow the Board to gauge progress against the budget especially in areas where brought forward reserves are being used to balance a budget and in savings targets. Financial reports should show actual savings assessed against planned savings. Savings should be categorised as recurring or non-recurring.</p> 			<p>however the complexity of the integrated budgets and tracking of some savings continues to present challenges. Additional budget development sessions with IJB members were implemented during 2024/25 and a further increase is planned for 2025/26. Dedicated Budget Delivery Group meetings with senior management team have also been implemented, and meetings are also being held with Partner Body finance colleagues – all of which allows the opportunity for in-depth discussion.</p>
31		<p>DHSCPGAPIA20250618-2</p> <p>Budget planning</p> <p>Budget monitoring reports, identifying significant variances, are provided to each IJB meeting.</p> <p>Overspends are reported in almost every delegated services, and a financial recovery plan had to be put in place after Q1 in 2024/25. It could be helpful to examine initial planning assumptions to establish whether the adverse variances can be attributed to these. Lessons learned from previous years experiences should be built into the financial planning process for future years.</p> 	31 Aug 2025	Chief Finance Officer	<p>21.08.25</p> <p>Enhancement of financial monitoring report content and detail will be reviewed and implemented noting the recommendation. Updated financial recovery plan report to be presented to October 2025 IJB</p>

<p>32</p>		<p>DHSCPGAPIA20250618-5</p> <p>Fraud assurances to PAC</p> <p>The Terms of Reference (ToR) for the PAC were updated in December 2023 to reflect their responsibility for the core areas of counter fraud and corruption. The remit of the PAC now includes "to receive assurances that effective counter fraud arrangements are in place within the partner bodies governance arrangements."</p> <p>No specific assurances have been presented to the PAC since update to the ToR.</p> <div data-bbox="344 660 734 711" style="border: 1px solid #ccc; padding: 2px; margin-top: 10px;">  10% </div>	<p>31 Dec 2025</p>	<p>Chief Finance Officer</p>	<p>21.08.25.</p> <p>Officers to liaise with partner body colleagues to obtain and report relevant assurances to PAC annually. Assurance report to be built into PAC workplan.</p>
<p>33</p>		<p>DHSCPGAPIA20250618-7</p> <p>Committee papers, links to strategic risk and risk appetite</p> <p>Whilst papers to the IJB and PAC include a risk section, these are not always explicitly linked to the extant strategic risk. All papers that the IJB or PAC consider should be linked to, or contributing to mitigation of, a strategic risk. Where a link cannot be made to a strategic risk then consideration should be given as to whether the IJB or PAC needs to devote time and resource to it.</p> <p>The IJB has committed to taking forward the Committee Assurance Principles during 2025/26 and the adoption and application of these will help to ensure links to risk and performance. Example reports from ICE fieldwork include:</p> <ul style="list-style-type: none"> • The financial recovery plan presented in December 2024 linked to a risk around delivering a balanced budget. However, this description doesn't appear in the strategic risk register, where the financial risks 	<p>31 Oct 2025</p>	<p>Chief Finance Officer</p> <p>Acting Head of Strategic Services</p>	<p>21.08.25</p> <p>The Senior Management Team is currently reviewing the IJB's Strategic Risk Register. This will include review of all current risks to ensure alignment with reports previously submitted to the IJB.</p> <p>Some initial progress has been made with report writers in terms of risk assessment sections being directly related back to strategic risks. Further work will be progressed as part of the review and implementation of the risk register.</p>

		<p>are (1) Unable to maintain IJB spend and (2) Restrictions on Public Sector Funding.</p> <ul style="list-style-type: none"> In October 2024 the IJB considered the development and implementation of the Dundee HSCP Workforce Plan 2022-2025. This report did not include a risk section on the basis that the report is for information only. However, implementation of a workforce plan links directly to mitigation of the workforce strategic risk. The IJB should consider whether the progress that was reported is, in any way, mitigating the risk and lowering the risk score. 			
34		<p>DHSCPGAPIA20250618-8</p> <p>Revised NHS Tayside Clinical Governance Framework</p> <p>CCPG minutes record discussion around their assurance role within NHS Tayside’s revised clinical governance framework, considering spending development time to align with this structure and facilitate reporting into the new Clinical Governance Quality Assurance Meeting.</p> <p>The CCPG should agree what is expected of it, and what the existing Primary Governance Groups are accountable for within this revised framework.</p> 	31 Dec 2025	Allied Health Professionals Lead	<p>21.08.25</p> <p>NHS Tayside Governance Team to attend HSCP Extended Management Team Meeting and provide onsite roadshows at Kings Cross and Kingsway (RVH roadshow already complete). Further development of the Quality Management System will continue through the remainder of 2025/26.</p>
35		<p>DHSCPGAPIA20250618-9</p> <p>Information governance assurances</p>	31 Oct 2025	Acting Head of Strategic Services	<p>21.08.25</p> <p>The Information Sharing Agreement will be finalised and presented to the IJB by October 2025. Thereafter</p>

		<p>The revised Integration Scheme, section 11, covers information sharing and data handling. Para 11.1 – The Parties.... will adhere to the Information Sharing Protocol Para 11.3 – The Data Protection Officers of NHST, DCC and the IJB.... will meet annually, or more frequently if required, to review the Information Sharing Protocol and will provide a report detailing recommendations for amendments, for the consideration of the IJB, the Council and NHST. A draft Information Sharing Agreement with NHST and DCC was provided to us during our Annual Report work in June 2024. This was dated 2019 and we were informed that this was to be revisited to ensure it was signed by all parties and finalised. This has not come before the IJB yet, neither has an annual report been provided.</p> <p>The IJB was sighted on GDPR regulations in October 2018 (DIJB54-2018) but no formal assurances from the partners have been received since. We have previously commented that 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 that these are appropriately prioritised, resourced, and monitored, as an important enabler for the delivery of genuine transformation. The outstanding resource framework to support the Strategic Commissioning Framework is intended to include digital.</p> <div data-bbox="344 1023 712 1075">  </div>			<p>an Annual Report will be submitted at the end of each Financial Year.</p>
36		<p>DHSCPGAPIA20250618-10</p> <p>Consolidated transformation reporting and results</p> <p>Partnership working to transform services into a sustainable operating model is recognised as the way to deal with the ever-increasing demand for services and to improve outcomes for people.</p>	31 Dec 2025	Chief Finance Officer	21.08.25 Routine reporting for savings and transformation work within the 2025/26 is now being implemented. A comprehensive update was

		<p>Consolidated transformation programme updates were to be provided to the IJB, but this has not progressed. We have been informed that this is in the pipeline and will be a focus in 2025/26, with reliance on the partners making transformations.</p> 			<p>provided to the IJB on 20 August 2025.</p> <p>Further consideration is required in relation to how results are reported as transformation work progresses.</p>
37		<p>DHSCPGAPIA20250618-11</p> <p>Control document for suite of governance documents</p> <p>We previously made recommendations about updating statutory documents and including a document control form to evidence update and review on a regular basis. DIJB has been working through the revision to documents such as financial regulations, standing orders etc. These have been updated at various times. To ensure that the IJB is given assurance that these are subject to regular review and kept current, a control document that would allow review of the ‘suite’ at a glance might be appropriate.</p> 	31 Dec 2025	Chief Finance Officer	<p>21.08.2025</p> <p>Not yet progressed. To be prioritised before end of 2025.</p>
38		<p>DHSCPGAPIA20250618-12</p> <p>PAC Annual Report</p> <p>Our 2021/22 Annual Report recommendation that the PAC should provide an annual report to the IJB “with a conclusion on whether it has fulfilled its remit and its view on the adequacy and effectiveness of the matters under its purview” featured in DIJB’s Governance Action Plan. The first PAC annual report was in 2023 and, in our annual report 2023/24 we recommended again that the report should conclude on</p>	31 Aug 2025	Chief Finance Officer	<p>21.08.25</p> <p>Although verbal assurance was provided when the 2025 report was presented to PAC, a written assurance statement was not included within the body of the report. This will be incorporated within the report for 2026.</p>

	<p>the adequacy and effectiveness of the work of the PAC and provide assurance that it has fulfilled its remit. This was accepted with a completion date of August 2024.</p> <p>The November 2024 GAP update to the PAC showed this action as completed with the second annual report submitted in December 2024. However, the PAC Annual Report submitted to the IJB in December 2024 still does not offer this assurance, with the purpose of the report being described as “an overview of the activities of the PAC over 2023/24”.</p> 			
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