



REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 4 FEBRUARY 2026
REPORT ON: GOVERNANCE ACTION PLAN PROGRESS REPORT
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC8-2026

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 November 2025, four actions have been completed, one additional action has been added and 35 actions remain ongoing.

4.2 Of the 36 ongoing and new actions fourteen have had progress recorded progress towards implementation since the last update was provided to PAC. The actions relating to the review of the IJB's Strategic Risk Register and statutory review of the strategic commissioning framework remain key priority areas. 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.

4.3 A work plan has now been implemented for the IJB and PAC for 2026. This sets out the schedule of expected items and reports for both meetings, including a number associated with progressing or completing outstanding actions within the Governance Action Plan.

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.


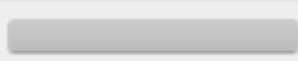
8.0 BACKGROUND PAPERS



8.1 None.


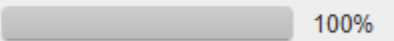

Clare Lewis-Robertson
Lead Officer

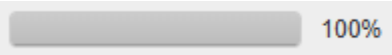
DATE: 8 January 2026

IJB Outstanding Actions – Governance Action Plan February 2026 Completed since last update

		Title and Abbreviated Description	Due Date	Ownership	Most Recent Update
1		<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> <div data-bbox="331 1117 723 1177" style="border: 1px solid #ccc; padding: 5px; margin: 10px 0;">  100% </div> <p>Completed</p>	31 Dec 2025	Allied Health Professionals Lead	<p>8.01.26</p> <p>NHS Tayside Clinical Governance Team have provided educational sessions relating to the quality management system. Reporting paperwork has been updated to better reflect the requirements for reporting into the clinical governance quality assurance meeting and this will continue to be monitored and updated as the group matures through 2026-2027. Development sessions will be held through 2026-2027 to further support chairs of primary governance groups discharge their duties in relation to clinical, care and professional governance across the Partnership.</p>



<p>2</p>	<p></p>	<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. To assist in suitably embedding the new template across all care providers, a Senior Officer within DHSCP should undertake a sample inspection each quarter to assess the quality of monitoring reports. 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> <div data-bbox="331 1214 725 1267">  </div> <p>Completed</p>	<p>30 April 2024</p>	<p>Head of Service, Strategic Services</p>	<p>7.01.26</p> <p>Final element of action relating to preparation of contracts has now been completed.</p>
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3		<p>DHSCPGAPIA20240619-10</p> <p>Financial monitoring and reporting</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> <div data-bbox="331 614 757 678">  </div> <p>Completed</p>	31 Oct 2025	Chief Finance Officer	<p>7.01.26</p> <p>Financial monitoring reports have been further enhanced to highlight progress against planned savings proposals. Internal management reporting pack has also been enhanced to highlight additional information and key drivers. The format and content of regular reporting (to both IJB and internally) will continue to be reviewed and enhanced when a need is identified.</p>
4		<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 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</p>	31 Aug 2025	Chief Finance Officer	<p>7.01.2026</p> <p>Annual assurance report provided to the IJB in 2025 and scheduled for both PAC and IJB in 2026.</p>



		<p>PAC over 2023/24".</p>  <p>Completed</p>			
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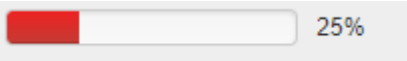



In progress

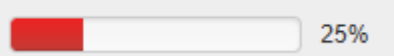

		Title and Abbreviated Description	Due Date	Ownership	Most Recent Update
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<p>1</p>		<p>DHSCPGAPAIAR20190212</p> <p>Improved hosted services arrangements</p> <p>Development of improved Lead Authority Services arrangements around risk and performance management for lead authority services</p> <div data-bbox="331 469 723 523">  75% </div> <p>20% increase in change achieved</p>	<p>31 Oct 2020</p>	<p>Chief Officer</p> <p>Chief Finance Officer</p>	<p>7.01.26</p> <p>First Lead Partner Assurance Report submitted to all three IJBs across Tayside prior to the end of 2025.</p>
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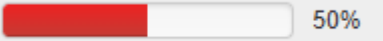

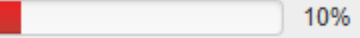
<p>2</p>		<p>DHSCPGAPEA20201124</p> <p>Regular reporting against savings and transformation proposals</p> <p>Updates on the IJB’s transformation programme and efficiency savings are not reported to the Board on a regular basis. The position on the achievement of savings proposals and transformation should be clearly and regularly reported to members.</p> <div data-bbox="331 592 707 639">  </div> <p>20% increase in change achieved</p>	<p>31 Aug 2021</p>	<p>Chief Officer</p> <p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>7.01.2026</p> <p>Financial reporting has continued to the IJB including updates on individual savings and transformation programmes. Senior Management Team Budget Delivery Group now embedded and meeting monthly to exercise oversight of progress.</p>
<p>3</p>		<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>	<p>31 Oct 2022</p>	<p>Chief Officer</p> <p>Head of Service, Strategic Services</p>	<p>7.01.26</p> <p>Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented.</p>




		 95% 5% increase in change achieved			
4	●	<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>  75% No change in % achieved	31 Dec 2021	Chief Finance Officer	7.01.26 Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented.
5	●	<p>DHSCPGAPIA20211124-1.1</p> <p>Revision of Integration Scheme</p>	30 Jun 2022	Head of Service, Strategic Services	7.01.26 No further progress due to limited capacity within the relevant teams and need to priorities other work, including review of the IJB's strategic needs assessment and routine reporting.


		<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>  <p>No change in % achieved</p>			
6		<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>  <p>No change in % achieved</p>	30 Jun 2022	Head of Service, Strategic Services	7.01.26 Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented, including considering strengthening links to performance reports. .
7		<p>DHSCPGAPIA20211124-1.5</p>	31 Mar 2024	Head of Service, Strategic Services	7.01.26


		<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>  <p>10% increase in % achieved</p>			<p>Report detailing recommendations from the statutory review of the strategic plan due to be submitted to the IJB in February 2026. This will include recommendations and associated risks regarding the performance framework. .</p>
8	●	<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>No change in % achieved</p>	31 Dec 2022	Chief Finance Officer	<p>7.01.26</p> <p>Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented.</p>
9	●	<p>DHSCPGAPIA20220622-5</p>	31 Dec 2022	Chief Officer	7.01.26


		<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> <div data-bbox="331 587 533 632"> </div> <p>No change in % achieved</p>		<p>Clinical Director</p>	<p>Review of Directions Policy was deferred to February 2026 meeting due to volume of business at December 2025 meeting.</p>
<p>10</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> <div data-bbox="331 1171 920 1262"> </div> <p>No change in % achieved</p>	<p>30 Nov 2022</p>	<p>Chief Finance Officer</p>	<p>7.01.26</p> <p>Update on Risk Management Action Plan was deferred to February 2026 to be part of wider paper on refresh of strategic risk management arrangements and reporting.</p>




<p>11</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> <div data-bbox="331 624 730 687">  </div> <p>45% increase in % achieved</p>	<p>31 Oct 2022</p>	<p>Head of Service, Strategic Services</p> <p>Head of Health and Community Care</p>	<p>7.01.26</p> <p>IJB Standing Orders due to be updated in early 2026 where information about duties of the IJB as Cat 1 responder will be reflected as appropriate.</p>
<p>12</p>		<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 1209 707 1262">  </div> <p>5% increase in % achieved</p>	<p>31 Mar 2023</p>	<p>Head of Health and Community Care</p>	<p>7.01.26</p> <p>Request made to Angus Chief Officer and report scheduled for February 2026 PAC meeting.</p>

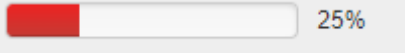
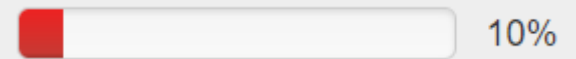
13		<p>DHSCPGAPIA20230621-1</p> <p>Sustainability - Delivering the IJB’s strategic and commissioning priorities within the budget and resources that it has available will be a significant challenge.</p> <p>Delivering the IJB’s strategic and commissioning priorities within the budget and resources that 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> <div data-bbox="331 1094 943 1190">  <p>90%</p> </div> <p>No change in % achieved</p>	31 Dec 2023	Chief Finance Officer	7.01.26 Report reflecting outcomes and recommendations from the statutory review of the strategic plan to be submitted to the IJB in February 2026. This will reflect matters associated with resource pressures and the options available to the IJB to reflect this within the strategic planning moving forward.
14		DHSCPGAPIA20230621-2.1	31 Dec 2023	Chief Finance Officer	7.01.26

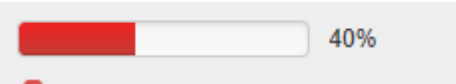
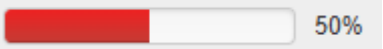
		<p>Consideration is given to how IJB members could be involved in the development and agreement of the organisation’s risk profile.</p> <p>The Risk Management Strategy agreed in April 2021 states that the IJB Board is responsible for ‘receipt, review and scrutiny of reports on strategic risks’. The latest 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> <div data-bbox="327 839 943 938">  <p>A horizontal progress bar with a red fill and a white slider. The text '90%' is displayed to the right of the bar.</p> </div> <p>No change in % achieved</p>			<p>Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented. This will allow business as usual approach to be implemented including interaction with IJB members to contribute to the content and ongoing maintenance of the risk profile, appetite and register.</p>
15	●	<p>DHSCPGAPIA20230621-2.2</p> <p>Implementation of Risk Appetite</p> <p>To help implementation of the Risk Appetite to be agreed, we recommend that the IJB sets out clearly how: · risk appetite is to be taken into consideration as part of decision making · risk appetite affects</p>	31 Dec 2023	Chief Finance Officer	<p>7.01.26</p> <p>Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented.</p>


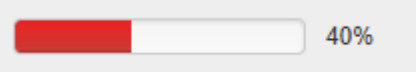
		<p>monitoring and escalation processes for individual risks· Risk appetite is reflected in target risk scores and how the IJB will understand whether target is actually being achieved.</p>  <p>10% increase in % achieved</p>			
16	●	<p>DHSCPGAPIA20230927-1.1</p> <p>Viability of External Providers - Financial 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	7.01.26 This work has not progressed further at this time due to competing pressures and priorities for the relevant officers / teams




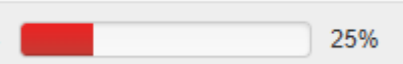
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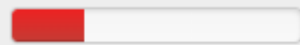
<p>17</p>		<p>DHSCPGAPIA20240131-1.1</p> <p>Operational Planning - Development of operational plans</p> <p>All transformation boards should articulate the pathway towards the development of their underpinning operational plan, and report on its progress to a relevant governance group.</p> <div data-bbox="331 555 719 619">  </div> <p>5% increase in % achieved</p>	<p>30 Sept 2024</p>	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>7.01.26</p> <p>Some further progress has been made by the Strategic Planning Advisory Group as part of the statutory review of the strategic plan, however more focused work will be required following any decision made by the IJB in February about the outcome of that process.</p>
<p>18</p>		<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>	<p>30 June 2024</p>	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>7.01.26</p> <p>No further progress at this time pending IJB decision regarding review of the strategic plan and linked planning groups.</p>


		 <p>No change in % achieved</p>			
19	●	<p>DHSCPGAPIA20240131-3.1</p> <p>Operational Planning - project management arrangements</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>	30 June 2024	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</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 corporate project management capacity. Some specific areas of work have dedicated project managers aligned to improvement work, for example unscheduled care.</p>
20	●	<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</p>	30 June 2024	<p>Chief Finance Officer</p> <p>Head of Service, Strategic Services</p>	<p>7.01.26</p> <p>Review of Carers Strategy and Mental Health and Wellbeing Strategy have both improved alignment to the overall IJB strategic plan. These will be brought to the IJB for approval over the coming months.</p>



		<p>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>  <p>30% increase in % achieved</p>			
21	●	<p>DHSCPGAPIA20240619-2</p> <p>Resource Framework and Annual Delivery Plans</p> <p>A firm timeline for prioritised completion of the resource and performance frameworks and an Annual Delivery Plan should be put in place. These documents are key to DIJB achieving financial sustainability over the coming years and will need to demonstrate areas of investment and disinvestment. DIJB should ensure that updates on progress are given at each meeting until the documents are presented for approval.</p> 	31 Oct 2024	Head of Service, Strategic Services	<p>7.01.2026</p> <p>Delivery Plan in place and has been subject of first mid-term report. It will be revised and updated again at the turn of the financial year. Resource Framework and Performance Framework remain delayed due to capacity issues across relevant officers and teams. Recommendations relating to these aspects to be included in the report to the IJB in February detailing outcomes and recommendations from the statutory review of the strategic plan.</p>



22		<p>DHSCPGAPIA20240619-3</p> <p>Terms of reference for PAC</p> <p>The Annual Report of the PAC should conclude on the adequacy and effectiveness of its work and provide assurance that it has fulfilled its remit during the year under review.</p> 	31 Aug 2024	Chief Finance Officer	7.01.2026	Next annual assurance report has been scheduled on the IJB planner for August 2026 and note has been added regarding assurance language to be incorporated within the report format.
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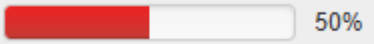
23		<p>DHSCPGAPIA20240619-4</p> <p>Register of Interests and Statutory Information</p> <p>A document control front sheet should be included with each statutory document, clearly showing the latest date of review and the version number.</p> 	31 Aug 2024	Chief Finance Officer	<p>7.01.2026</p> <p>Document control table was added to Financial Regulations when submitted to December 2025 IJB. This was omitted for the Scheme of Delegation and will be added at the next review (December 2026).</p> <p>The Register of Member Interests was last published for 2024. Arrangements will be made to revise and publish this again as soon as possible and thereafter on an annual basis.</p>
24		<p>DHSCPGAPIA20240619-5</p> <p>PAC and Strategic Risk Register</p> <p>In relation to the Strategic Risk Annual Report, the PAC should receive, review and then endorse this for onward submission to DIJB.</p> 	31 May 2025	Chief Finance Officer, Head of Service, Strategic Services	<p>23.06.25</p> <p>Noted – future annual reports will go to PAC then to IJB.</p>


25		<p>DHSCPGAPIA20240619-6</p> <p>Directions</p> <p>A monitoring process for directions should be implemented, including requesting progress reports from the partners as required.</p> <div data-bbox="331 440 741 491">  60% </div>	31 May 2025	Chief Finance Officer	<p>7.01.2026</p> <p>Assurance report regarding implementation of Directions commenced to PAC in May 2025. This will now take place on an annual basis and has been reflected in the IJB Report Planner. Arrangements for ongoing monitoring throughout the year to inform the annual overview report are being finalised.</p>
26		<p>DHSCPGAPIA20240619-9</p> <p>Assurance Principles</p> <p>We recommend DIJB formally considers FTF's Assurance Principles and adopts these for use across the governance groups of Dundee City IJB. These will provide the clarity around the use of assurance levels that are used by the NHS Tayside Clinical Governance Committee.</p> <div data-bbox="331 1086 725 1137">  25% </div>	31 Oct 2024	Chief Finance Officer	<p>8.01.2026</p> <p>Recommendation to be reviewed as part of 25/26 updated Internal Control Evaluation and IA Annual Report, to consider any impact of changes from PSIAS to GIAS, as well as refreshed IJB Risk Register</p>

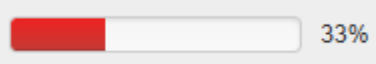
27		<p>DHSCPGAPIA20250129-1</p> <p>Workforce - modelling future service demand and workforce requirements</p> <p>The HSCP has not yet developed an approach to modelling Service demand to a level of detail which supports effective planning for future workforce requirements. In the absence of an understanding 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</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>7.01.26</p> <p>No further progress has been made at this time.</p>
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		<p>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> <div data-bbox="331 842 931 927">  <p>A horizontal progress bar with a red segment on the left and a white segment on the right. The text '75%' is displayed to the right of the bar.</p> </div> <p>No change in % achieved</p>			
28		<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</p>	31 Mar 2025	<p>Head of Service, Strategic Services</p> <p>Head of Health and Community Care</p>	<p>7.01.26</p> <p>Next Workforce Plan report to the IJB scheduled for June 2026.</p>

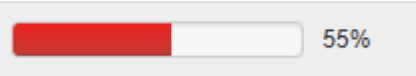
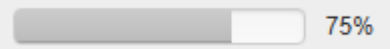
		<p>assurance over the effectiveness of arrangements to mitigate workforce risks.</p>  <p>No change in % achieved</p>			
29		<p>DHSCPGAPIA20250618-2</p> <p>Budget planning</p>	31 Aug 2025	Chief Finance Officer	<p>7.01.26</p> <p>IJB Financial monitoring reports have been enhanced to include progress against planned savings, and progress towards financial recovery plan actions. Internal management finance packs have also been enhanced to highlight key drivers and other relevant information to assist budget holders</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>  <p>50% increase in % achieved</p>			
30		<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> 	31 Dec 2025	Chief Finance Officer	<p>7.01.26</p> <p>Assurance report to IJB scheduled on report tracker for August 2026.</p>

		40% increase in % achieved			
31		<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 are (1) Unable to maintain IJB spend and (2) Restrictions on Public Sector Funding. • In October 2024 the IJB considered the development and implementation of the Dundee HSCP Workforce Plan 20222-2025. This report did not include a risk section on the basis that the report is for information only. However, implementation of a workforce plan 	31 Oct 2025	<p>Chief Finance Officer</p> <p>Acting Head of Strategic Services</p>	<p>7.01.26</p> <p>Draft of revised strategic risk register at final stages and to be submitted to the IJB for review in February 2026. Routine reporting against this will then be revised and implemented. This will include updating the IJB report format, risk assessment section to support a focus on the impact of reports and recommendations on the content of the strategic risk register including risk appetite.</p>


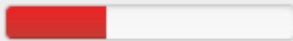
	<p>links directly to mitigation of the workforce strategic risk. The IJB should consider whether the progress that was reported is, in any way, mitigating the risk and lowering the risk score.</p>  <p>23% increase in % achieved</p>			
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32		<p>DHSCPGAPIA20250618-9</p> <p>Information governance assurances</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>	31 Oct 2025	Acting Head of Strategic Services	<p>7.01.2026</p> <p>Information Governance Assurance Report scheduled on IJB Report Tracker for June 2026.</p>
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		 <p>5% increase in % achieved</p>			
33	●	<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. 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>No change in % achieved</p>	31 Dec 2025	Chief Finance Officer	<p>7.01.2026</p> <p>Regular financial monitoring reports have been enhanced to provide progress with savings delivery. Specific service Transformation reports are presented as regularly as possible.</p> <p>Ongoing emphasis on transformation and financial sustainability continues to be the priority for senior leadership team and budget delivery group.</p>
34	●	<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</p>	31 Dec 2025	Chief Finance Officer	<p>21.08.2025</p> <p>Not yet progressed. To be prioritized.</p>

		<p>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> <p><input type="text" value="0%"/></p> <p>No change in % achieved</p>			
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New Actions (including initial update)

		Title and Description	Due Date	Ownership	Initial Update
1		<p>DHSCPGAPEA20251126-01</p> <p>Service Redesign to Improve Financial Sustainability</p> <p>The IJB is forecasting an operational overspend of £6 million for 2024/25 and will need to use reserves to bridge the funding gap. It is also projecting a cumulative funding gap of £52 million over the five years to 2029/20. The IJB must use its strategic commissioning role to work with partners and engage with service users to accelerate redesign through the Transformation Programme.</p> <div data-bbox="331 833 734 890" style="border: 1px solid #ccc; padding: 2px; margin: 10px 0;">  35% </div> <p>35% increase in change achieved</p>	31 Dec 2025	Chief Finance Officer	<p>7.01.2026</p> <p>Budget setting process has commenced, including programme of development sessions for IJB members. Preparation have progressed for public and stakeholder consultation taking into account feedback received in 2025/26.</p> <p>As part of the 20226/27 budget process the IJB will engage with stakeholders and service users through a public consultation process regarding the transformation of health and social care services. Opportunities for further collaboration with partner bodies and the other Tayside IJBs continue to be explored to transform services.</p>

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