



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 18 APRIL 2018  
2017/18 INTERNAL AUDIT PLAN – PROGRESS REPORT  
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present a report setting out progress towards delivery of the 2017/18 Internal Audit Plan.

**1. RECOMMENDATION**

It is recommended that the Angus IJB Audit Committee consider and note the attached provisional Internal Audit Progress Report.

**2. BACKGROUND**

Appendix 1 is Angus IJB's provisional Internal Auditor's progress report on the 2017/18 Internal Audit Plan. An equivalent report will be produced routinely for all Audit Committee meetings describing progress with Internal Audit Plans.

**3. CONCLUSION**

The Angus IJB Audit Committee requires to consider and note the attached progress report.

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**April 2018**

## **INTERNAL AUDIT PROGRESS REPORT**

### **1. PURPOSE OF THE REPORT**

The aim of this paper is to brief the Audit Committee on the progress on the 2017/18 internal audit plan.

### **2. RECOMMENDATIONS**

The Audit Committee is asked to note the progress on the 2017/18 internal audit plan.

### **3. PROGRESS REPORT**

An update on the progress of all the IJB's Internal Audits for 2017/18 is shown in appendix 1a.

- AN03/18 refers to the Annual Internal Audit report 2016/17 for Angus IJB.
- AN04/18 has been delayed due to staff availability but fieldwork is substantially complete.
- AN05/18 and AN07/18 have been issued in draft and are expected to be finalised by end of April 2018.
- A draft terms of reference has been issued for AN06/18.

### **4. MEASURES FOR IMPROVEMENT**

Each audit report includes an action plan that contains prioritised actions, associated lead officers and timescales.

### **5. RESOURCE IMPLICATIONS**

#### **Financial**

There are no direct financial implications.

#### **Workforce**

Resources to deliver the plan will be provided by the NHS Tayside and Angus Council Internal Audit services.

### **6. TIMETABLE FOR IMPLEMENTATION**

Audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.

**A Gaskin, BSc, ACA**  
**Chief Internal Auditor**

**APPENDIX 1a**

	<b>Audit</b>	<b>Indicative Scope</b>	<b>Planned Audit Committee</b>	<b>Planning commenced</b>	<b>Work in progress</b>	<b>Draft Issued</b>	<b>Completed</b>	<b>Grade</b>	
<b>AN01-18</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	Aug-17	✓	✓	✓	✓	N/A	
<b>AN02-18</b>	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	ongoing					
<b>AN03-18</b>	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Jun-17	✓	✓	✓	✓	N/A	
<b>AN04-18</b>	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurances mechanisms for key controls	Apr-18	✓	✓	☐	☐		
<b>AN05-18</b>	Clinical, Care & Professional Governance	Review of arrangements established to control and mitigate Risk 5 from the strategic level risk register - Clinical, Care & Professional Governance	Apr-18	✓	✓	✓	☐		
<b>AN06-18</b>	Capacity	<p>This audit will review the IJB's capacity to implement its strategic priorities and effect service change as well as the governance oversight of these processes.</p> <p>A more detailed scope which may include aspects such as project management or corporate support will be discussed in detail and agreed with management.</p> <p>Links to Strategic risks 4 &amp; 6</p>	Apr-18	✓	☐				
<b>AN07-18</b>	Financial Management (to include Follow Up of AN07/17)	Review of progress to address issues identified by management and Internal Audit in relation to Adult Services financial management	Apr-18	✓	✓	✓	☐		