



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 27 JUNE 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 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 IJB requires to consider and note the attached progress report.

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INTERNAL AUDIT PROGRESS REPORT

ABSTRACT

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

1. RECOMMENDATIONS

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

2. 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 (Risk Management) – has been delayed but fieldwork is substantially complete. Draft report to be issued by end of July 2018.
- ◇ AN05/18 - see separate Audit Committee report.
- ◇ AN06/18 – The change in the scoping of this audit has led to a deferment of the completion date. This is not critical to the overall review of the IJB's governance.
- ◇ AN07/18 – see separate Audit Committee report.

Work on the completion of the plan is continuing and is substantially complete sufficient to inform the Chief Internal Auditor's conclusion on the adequacy and effectiveness of internal control for the year.

3. MEASURES FOR IMPROVEMENT

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

4. 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.

5. 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. The intention is that the 2018/19 Internal Audit plan will be agreed, progressed and concluded at an earlier stage in the financial reporting cycle than has happened in 2017/18.

A Gaskin, BSc, ACA
Chief Internal Auditor

APPENDIX 1a
Report Detail

	Audit	Indicative Scope	Planned Audit Committee	Planning commenced	Work progress	Draft Issued	Completed	Grade	
AN01-18	Audit Planning	Agreeing audit universe and preparation of strategic plan	Aug-17	✓	✓	✓	✓	N/A	
AN02-18	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	ongoing					
AN03-18	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Jun-17	✓	✓	✓	✓	N/A	
AN04-18	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurances mechanisms for key controls	Apr-18	✓	✓				
AN05-18	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	Capacity	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. A more detailed scope which may include aspects such as project management or corporate support will be discussed in detail and agreed with management. Links to Strategic risks 4 & 6	Apr-18	✓	✓				
AN07-18	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	✓	✓	✓	✓	N/A	