



ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 AUGUST 2018
INTERNAL AUDIT PLAN 2018/19
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

The aim of this paper is to seek approval for the Annual Internal Plan for Angus IJB for 2018/19.

1.0 RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Approve the Internal Audit Plan for 2017/18. (Appendix 1); and
- (ii) Request that Angus IJB's Internal Auditors proceed with the implementation of the approved Audit Plan and for the Chief Finance Officer, in conjunction with Internal Audit, to report back as required to the Audit Committee regarding the progress of that plan.

2.0 BACKGROUND

- 2.1 In March 2016, IJB approved the appointment of Fife, Tayside and Forth Valley Management Services (FTF) as the IJB's Internal Auditors with support provided by Angus Council Internal Audit, all on an ongoing basis. Angus IJB's Internal Auditors require to have an approved annual Internal Audit plan.

After discussion between the IJB's Internal Auditors and the Chief Officer and Chief Finance, taking into account the stage of development that the IJB is at and the IJB's Strategic Risk Register, a proposed Internal Audit plan for 2018/19 has been put forward by the IJB's Internal Auditors. This is attached at Appendix 1. The Internal Audit plan describes how the available resource will be utilised during the year.

This appendix includes a proposed plan designed to target priority issues identified by the Internal Auditors assessment of risk. Where there is further local discretion regarding Audit programmes, this is informed by the professional judgment of the Chief Officer, Chief Finance Officer and the Chief Internal Auditor.

The proposals reflect a range of general governance issues and then primarily focus on two areas of current risk – Prescribing and Workforce.

Noting that the IJB's Internal Auditors would flexibly adjust the plan if required, the Audit Committee is now asked to approve this plan and request that Internal Audit proceed with the implementation of this plan and report back regarding progress at each Audit Committee and with intention of all final 2018/19 Internal Audit reports being completed by April 2019. It is important to note that the IJB would wish this year's Internal Audit plan to be progressed earlier in the financial reporting cycle than was the case in 2017/18.

3.0 CONCLUSIONS

- 3.1** The Audit Committee requires to approve an Internal Audit plan for 2018/19. This paper sets out the proposed plan for approval.

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List of Appendices:

Appendix 1: Internal Audit – Internal Audit Plan 2018/19