



AGENDA ITEM NO. 4
REPORT NO. IJB 10/19

ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 APRIL 2019
2017/18 AND 2018/19 INTERNAL AUDIT PLAN – PROGRESS REPORT
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

To present a report setting out progress towards completion of the 2017/18 Internal Audit Plan and progress towards the delivery of the 2018/19 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 both the 2017/18 Internal Audit Plan and the 2018/19 Internal Audit Plan. An equivalent report will be produced routinely for all Audit Committee meetings describing progress with Internal Audit Plans.

3. CONCLUSION

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

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List of Appendices:
Appendix 1 – Internal Audit Progress Report

INTERNAL AUDIT PROGRESS REPORT

ABSTRACT

The aim of this paper is to brief the Audit Committee on the substantial completion of the 2017/18 internal audit plan and work progressing relating to 2018/19.

1. RECOMMENDATION

The Audit Committee is asked to note the substantial completion of the 2017/18 internal audit plan and work in progress relating to 2018/19.

2. PROGRESS REPORT

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

- AN04/18 Risk Management: This audit has been extended due to changes in the risk management processes and a move towards a co-ordinated approach across all the IJBs which will impact on the report. Following the Chief Internal Auditor's sickness absence, completion of this work has been delayed.
- AN06/19 Workforce Optimisation has been finalised- see separate agenda item
- AN05/19 GP Prescribing is underway

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 are 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. Delivery of the audit plan is on target to provide audit work sufficient to allow the Chief Internal Auditor to provide his opinion on the adequacy and effectiveness of internal controls at year-end.

A Gaskin, BSc, ACA
Chief Internal Auditor

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in 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	Complete				N/A
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	✓	✓	✓	✓	C
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

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AN01/19	Audit Planning	Agreeing audit universe and preparation of strategic plan	Aug-18	✓	✓	✓	✓	N/A
AN02/19	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	Ongoing				
AN03/19	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	Jun-18	✓	✓	✓	✓	N/A
AN04/19	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process, including development of a governance action plan	Ongoing	Ongoing				
AN05/19	GP Prescribing	Actions to address overspends Detailed review following on from overview across NHS Tayside under internal audit report T20b/18	Dec-18	✓	✓			
AN06/19	Workforce Optimisation	Implementation of the integrated workforce plan and actions to address workforce risks	Dec-18	✓	✓	✓	✓	C