



ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 JUNE 2019

INTERNAL AUDIT PLAN 2019/20

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 2019/20.

1.0 RECOMMENDATIONS

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

- (i) approve the Internal Audit Plan for 2019/20 (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. Public Sector Internal Audit Standards set out the need to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals

After discussion between the IJB's Internal Auditors and the Chief Officer and Chief Finance, taking into account the development of the IJB and the IJB's Strategic Risk Register, a proposed Internal Audit plan for 2019/20 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 – Risk Management and Data Quality.

The choice of Risk Management reflects the dynamic nature of this issue and the work ongoing to improve policies and strategies across the IJB and its Partners. The

decision to review Data Quality reflects the underlying importance of this issue to the IJB and the impact data quality does have on reporting and planning. The risk assessment notes that data quality has an impact on both Financial Management and Performance Management.

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 2019/20 Internal Audit reports being completed and reported to the IJB by April 2019.

3.0 CONCLUSIONS

- 3.1** The Audit Committee requires to approve the Internal Audit plan for 2019/20. This paper sets out the proposed plan for approval.

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List of Appendices:
Appendix 1: Internal Audit – Internal Audit Plan 2019/20