



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 JUNE 2019  
2018/19 & 2019/20 INTERNAL AUDIT PLAN – PROGRESS REPORT  
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present a report setting out progress towards completion of the 2018/19 Internal Audit Plan and progress towards the delivery of the 2019/20 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 2018/19 Internal Audit Plan and the provisional 2019/20 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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June 2019**

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Appendix 1 – Internal Audit Progress Report

## **INTERNAL AUDIT PROGRESS REPORT**

### **ABSTRACT**

The aim of this paper is to brief the Audit Committee on the progress of the 2018/19 internal audit plan and work progressing relating to 2019/20.

#### **1. RECOMMENDATION**

The Audit Committee is asked to note the progress of the 2018/19 internal audit plan and work in progress relating to 2019/20.

#### **2. PROGRESS REPORT**

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

- Risk Management (AN/04/18): Initial fieldwork has been completed. Given the dynamic nature of this issue and the changes in the risk management processes due to the work ongoing both within the IJB as well as Angus Council and NHS Tayside, it is proposed to delay producing a report on this until further fieldwork has been undertaken as part of the provisional 2019/20 Annual Internal Audit plan.
- AN05/19 GP Prescribing: Planning for this to be issued in draft by June 2019 Audit Committee and will be reported to the August meeting of the Audit Committee.

#### **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
AN04/18	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurance mechanism for key controls.	Apr-18	✓	✓	Now forms part of 2019/20 provisional internal Audit Plan		
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	Complete				
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	Complete				N/A
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

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AN01/20	Audit Planning	Agreeing audit universe and preparation of strategic plan	June 2019	✓	✓	✓	✓	N/A
AN02/20	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	Ongoing				
AN03/20	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2019	✓	✓	✓	✓	N/A
AN04/20	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process and the self assessment against the MSG report	Ongoing	Ongoing				
AN05/20	Risk Management	<p>Extension to work commenced under previous audit plan on review of systems of risk management, assessment of risk maturity and consideration of assurance mechanisms for key controls.</p> <p>Work is underway to revise the IJB Risk Management Policy &amp; Strategy</p> <p>As a component within the overall assurance system across the 3 statutory partners, arrangements for Angus IJB will also be affected by the work undertaken by both Angus Council and NHS Tayside on their respective risk management arrangements.</p>	August 2019	✓	✓			

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
AN06/19	Data Quality	<p>Accuracy of data used for strategic and operational (including financial) planning, management and performance monitoring</p> <p>This work will link to a number of the IJB's strategic risks</p>	December 2019					