



**ANGUS HEALTH AND SOCIAL CARE
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 11 DECEMBER 2019
2018/19 & 2019/20 INTERNAL AUDIT PLAN – PROGRESS REPORT
REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

ABSTRACT

To present a report setting out 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 closing actions from the 2018/19 Internal Audit Plan and the 2019/20 Internal Audit Plan as agreed by the Audit Committee in June 2019. An equivalent report will be produced routinely for all Audit Committee meetings describing progress with Internal Audit Plans.

3. CONCLUSION

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

1. RECOMMENDATION

The Audit Committee is asked to note the completion 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.

- GP Prescribing (AN05/19): Final report issued September 2019 and included separately on the Audit Committee agenda.
- Risk Management (AN05/20): Assignment plan and audit programmes agreed. Fieldwork at an advanced stage
- Data Quality (AN06/20): Planning meeting held, Assignment plan proposed and audit programmes being drafted

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 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				N/A
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	✓	✓	✓		Moderate Assurance See Note 1
AN06/19	Workforce Optimisation	Implementation of the integrated workforce plan and actions to address workforce risks	Dec-18	✓	✓	✓	✓	C
Note 1: Following an independent review by the Institute of Internal Auditors, we have reviewed and updated our report format including audit opinion and assurance definitions								

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
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 & 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>	April 2020	✓	✓			
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>	April 2020	✓				