



**ANGUS HEALTH AND SOCIAL CARE**

**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 24 JUNE 2020**

**2019/20 INTERNAL AUDIT PLAN – PROGRESS REPORT**

**REPORT BY TONY GASKIN, CHIEF INTERNAL AUDITOR**

**ABSTRACT**

The aim of this paper is to brief the Audit Committee on the substantive completion of the 2019/20 internal audit plan and work in progress relating to 2020/21.

**1. RECOMMENDATION**

The Audit Committee is asked to note the substantive completion of the 2019/20 internal audit plan and the internal audit work undertaken relating to 2020/21.

**2. BACKGROUND**

Appendix 1 represents Internal Audit's progress report regarding 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.

The 2019/20 Internal Audit plan is now substantially completed. Progress on outstanding audits is as noted below:

- Risk Management (AN05/20): clearance of this report has been slightly delayed due to responsible officers' prioritisation of Covid-19 issues. A draft final report has been agreed based on interim management responses pending availability of the Chief Officer to agree finalisation.
- Data Quality (AN06/20): Delays caused by competing priorities for the Internal Audit team due to Covid-19. Plans in place to issue the draft report in June and final report to come to the August 2020 Audit Committee meeting.

As set out in the Audit Committee's Annual Work Plan for 2020/21, the Internal Audit plan for 2020/21 has not been produced yet. We are of the view that Covid-19 will have a substantial impact on the risk profile of the organisation and will require a review of the Strategic Commissioning Plan and its underlying assumptions and this may result in significant revisions both to the IJB's Strategic Commissioning Plan, as well as supporting documents and the strategic risk register. We have therefore delayed setting out an Internal Audit plan for 2020/21. As the timescales for recovery and then reconfiguration phases cannot be known at this point, we propose to present a flexible internal audit plan to the August 2020 meeting of this Committee, building in resources to review Covid-19 impacts. It is clear that there will be a need to focus both on the impact of new working arrangements on existing control processes as well as the organisation's planning arrangements for recovery and reconfiguration.

Resources to deliver the annual internal audit report on 2019/20 as well as provide reports to, and attend, the June 2020 Audit Committee meeting are provided for within the 2020/21 budget.

**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.

**6. CONCLUSION**

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

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**June 2020**

List of Appendices:

Appendix 1 – Internal Audit Progress Report

## Appendix 1

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
<b>AN01/20</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	June 2019	✓	✓	✓	✓	<b>N/A</b>
<b>AN02/20</b>	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	✓	✓	✓	✓	<b>N/A</b>
<b>AN03/20</b>	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2019	✓	✓	✓	✓	<b>N/A</b>
<b>AN04/20</b>	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	<b>Complete</b>				<b>N/A</b>
<b>AN05/20</b>	Risk Management	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.	April 2020	✓	✓	✓	<b>Note 1</b>	<b>N/A</b>
<b>AN06/19</b>	Data Quality	Accuracy of data used for strategic and operational (including financial) planning, management and performance monitoring This work will link to a number of the IJB's strategic risks	April 2020	✓	✓	✓		

Note 1: Draft report issued 16 April 2020. Interim management responses agreed. Draft final report included in June Audit Committee reports. Finalisation pending the Interim's Chief Officer's availability given the demands of the pandemic response work.