



**ANGUS HEALTH AND SOCIAL CARE  
INTEGRATION JOINT BOARD AUDIT COMMITTEE – 26 AUGUST 2020  
2019/20 AND 2020/21 INTERNAL AUDIT PLANS – PROGRESS REPORT  
REPORT BY TONY GASKIN, CHIEF INTERNAL AUDITOR**

**ABSTRACT**

The aim of this paper is to brief the Audit Committee on work towards the 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 work towards the 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 both the 2019/20 Internal Audit plan and the provisional 2020/21 plan. 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 nearing completion. Progress on outstanding audits is as noted below:

- Risk Management (AN05/20): Draft final report as presented to the June 2020 Audit Committee now formally finalised.
- Data Quality (AN06/20): See separate agenda item.

**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 to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts. As set out in the provisional Internal Audit Plan for 2020/21, in order to ensure a timely flow of assurance and 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, we are committed to ensuring that internal audit assignments are reported to the target Audit Committee as noted in the proposed plan.

## **6. CONCLUSION**

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

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**August 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
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	✓	✓	✓	✓	N/A
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	<b>Complete</b>				N/A
AN05/20	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	✓	✓	✓	✓	N/A
AN06/19	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	✓	✓	✓		To be updated at Committee.

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AN02-21	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	✓	✓			
AN03-21	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2020	✓	✓	✓	✓	N/A
AN04-21	Governance & Assurance	Ongoing support and advice in relation to governance arrangements in a changing environment, including as a response to Covid19 (e.g. remobilisation, review of Strategy etc)  Flexible deployment of resources, e.g. Facilitation role during any review or update of the Integration Scheme	Ongoing plus yearend report- June 2021	✓				
AN05-21	Commissioned Service Providers	Review the controls established to manage Strategic Risk 11: <i>'A commissioned provider of personal care at home, residential care or supported housing, is unable to continue to provide services, thereby resulting in a shortage of provision and unmet service user need'</i>  The scope will include both prevention and contingency management	Complete February 2021  To be reported to April 2021 Committee					