



AGENDA ITEM NO. 6

REPORT NO. IJB 10/21

ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 21 APRIL 2021

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 progress to deliver the 2020/21 internal audit plan.

1. RECOMMENDATION

The Audit Committee is asked to note the internal audit work undertaken relating to 2020/21.

2. BACKGROUND

Appendix 1 represents Internal Audit's progress report on the 2020/21 plan. An equivalent report will be produced routinely for all Audit Committee meetings.

Progress on ongoing audits is as noted below:

- Governance & Assurance (AN04/21):
 - Internal audit facilitated the self assessment of the impact of Covid19 on existing governance arrangements using the Audit Scotland 'Covid19-Guide for Audit & Risk Committees' checklist, enhanced by the FTF Covid Governance checklist where applicable to the IJB. Internal Audit joined a series of Leadership Response Team discussions on each area of governance, collated responses and reviewed supporting documentation where applicable, in order to provide assurance to Audit Committee. The outcomes of the self assessment are to be considered at an April 2021 IJB management meeting.
- Charging for Services process (AN05/21): A draft report will be issued to officers on 23 April 2021 for factual accuracy check and management response.

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. As set out in the 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. SUMMARY

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

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12 April 2020

List of Appendices:
Appendix 1 – Internal Audit Progress Report

Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
AN01-21	Audit Planning	Agreeing audit universe and preparation of strategic plan	August 2020	✓	✓	✓	✓	N/A
AN02-21	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	✓	✓			N/A
AN03-21	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2021	✓	✓			N/A
AN04-21	Governance & Assurance	Facilitation of self assessment of the impact of Covid19 on existing governance arrangements.	Outcomes of self assessment exercise issued to management plus year-end report June 2021	✓	✓	✓		
AN05-21	Charging for Services process	Our work will identify and record the procedures in place to manage charging for services, from identification of the need to charge through to debt collection. The review will consider elements of the process that have already been documented, and complete documentation of all parts of the process. If time available permits we will consider the adequacy of the current control environment and make recommendations for changes to improve the efficiency and effectiveness of the processes.	Fieldwork completed April 2021. Draft report to be issued 23 April	✓	✓	✓		