



AGENDA ITEM NO 13

REPORT NO IJB 32/21

ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 23 JUNE 2021

INTERNAL AUDIT PLAN 2021/22

REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER

ABSTRACT

The aim of this paper is to seek approval for the Annual Internal Audit Plan for Angus IJB for 2021/22.

1. RECOMMENDATIONS

It is recommended that the Integration Joint Board Audit Committee:-

- (i) Approve the Internal Audit Plan for 2021/22 (Appendix 1); and
- (ii) Request that Angus IJB's Internal Auditors proceed with the implementation of the approved Audit Plan and to report back as required to the IJB Audit Committee regarding the progress of that plan.

2. BACKGROUND

- 2.1 The IJB has previously approved the appointment of Fife, Tayside and Forth Valley Management Services (FTF) as the IJB's Internal Auditors with support provided by Angus Council Internal Audit, all on an ongoing basis. Public Sector Internal Audit Standards set out the need to establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals

After discussion between the IJB's Internal Auditors and the Chief Finance Officer, taking into account the IJB's Strategic Risk Register and views of the IJB's Executive Management Team, a proposed Internal Audit Plan for 2021/22 has been put forward by the IJB's Internal Auditors. This is attached at Appendix 1. The Internal Audit Plan describes how the available resource will be utilised during the year.

The proposed plan reflects risks faced by the IJB but also acknowledges the breadth of previous Internal Audit activity. This year there is some capacity to consider governance issues reflecting the ongoing review of the Integration Scheme, capacity to support follow up work regarding Charging issues and a proposal regarding joint work with NHS Tayside regarding Primary Care issues.

The IJB Audit Committee should note the attached update, also provides annual confirmation of the status of the IJB's Audit Charter.

3. PROPOSALS

Noting that the IJB's Internal Auditors will flexibly adjust the plan as required, the IJB Audit Committee is now asked to approve this plan and request that Internal Audit proceed with the implementation of this plan and report back regarding progress at each IJB Audit Committee and with intention of all final 2021/22 Internal Audit reports being completed and reported to the IJB by April 2022 (noting the Annual Internal Audit Report is due June 2022).

4. FINANCIAL IMPLICATIONS

No specific or direct financial implications.

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List of Appendices:

Appendix 1 - Angus IJB Internal Audit Plan 2021/22

Appendix 2 - Audit Charter