



**AGENDA ITEM NO. 4**

**REPORT NO. IJB 47/21**

## **ANGUS HEALTH AND SOCIAL CARE**

### **INTEGRATION JOINT BOARD AUDIT COMMITTEE – 29 SEPTEMBER 2021**

#### **2021/22 INTERNAL AUDIT PLAN – PROGRESS REPORT**

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

### **ABSTRACT**

The aim of this paper is to brief the IJB Audit Committee on progress against the 2021/22 Internal Audit Plan.

### **1. RECOMMENDATION**

It is recommended that the IJB Audit Committee:-

- (i) Notes progress against the 2021/22 Internal Audit Plan.

### **2. BACKGROUND**

Audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts. 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 IJB Audit Committee as noted in the proposed plan.

Resources to deliver the plan are provided by the NHS Tayside and Angus Council Internal Audit services.

Appendix 1 represents Internal Audit's progress report on the 2021/22 plan. An equivalent report will be produced routinely for all IJB Audit Committee meetings.

### **3. CURRENT POSITION**

Progress on the 2021/22 Internal Audit Plan is as noted below:

- Audit planning (AN01/22) and Annual Internal Audit Report (2020/21) (AN03/22):
  - **Complete**
- Governance & Assurance (AN04/22):
  - **In Progress**
- Sustainability of Primary Care Services (AN05/22):
  - **Planning commenced**
- Commissioned Service Providers (AN06/22):
  - **Planning commenced**

**4. FINANCIAL IMPLICATIONS**

There are no direct financial implications.

**5. RISK**

The Internal Audit Planning process which produces the Annual Internal Audit Plan takes into account the risk profile of the IJB. Individual internal audit assignments identify the key risks at the planning stage, and our work is designed to evaluate whether appropriate systems are in place, and operating effectively to mitigate the risks identified. Legislative requirements are a core consideration in planning all internal audit reviews.

**6. OTHER IMPLICATIONS (IF APPLICABLE)**

N/A

**7. EQUALITY IMPACT ASSESSMENT**

An Equality Impact Assessment is not required.

All internal audit reviews which involve review of policies and procedures will examine the way in which equality and diversity is incorporated within documentation.

**8. DIRECTIONS**

The Integration Joint Board requires a mechanism to action its strategic commissioning plans and this is provided for in Section 26 to 28 of the Public Bodies (Joint Working) (Scotland) Act 2014. This mechanism takes the form of binding directions from the Integration Joint Board to one or both of Angus Council and NHS Tayside.

<b>Direction Required to Angus Council, NHS Tayside or Both</b>	<b>Direction to:</b>	X
	No Direction Required	X
	Angus Council	
	NHS Tayside	
	Angus Council and NHS Tayside	

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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
<b>2021/22:</b>								
<b>AN01-22</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan.	June 2021	✓	✓	✓	✓	<b>N/A</b>
<b>AN02-22</b>	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer and attendance at Audit Committee.	Ongoing	✓	✓			<b>N/A</b>
<b>AN03-22</b>	Annual Internal Audit Report (2020/21)	CIA's annual assurance statement to the IJB and review of governance self-assessment.	June 2021	✓	✓	✓	✓	<b>N/A</b>
<b>AN04a-22</b> <b>AN04b-22</b>	Governance & Assurance	Support during review or update of the Integration Scheme. Attendance at Charging Group to provide ongoing advice on required improvements	Ongoing plus yearend report- June 2022	✓ ✓	✓ ✓			
<b>AN05-22</b>	Sustainability of Primary Care Services	Review the controls established to manage Strategic Risk 01 - Sustainability of Primary Care Services. The scope will review selected controls to mitigate the risk.	December 2021	✓				
<b>AN06-22</b>	Commissioned Service Providers	Review the controls established to manage Strategic Risk 11 – Commissioned Service Provider failure: The scope will be to review selected controls to mitigate the risk.	December 2021	✓				