



AGENDA ITEM NO. 5

REPORT NO. IJB 61/21

ANGUS HEALTH AND SOCIAL CARE

INTEGRATION JOINT BOARD AUDIT COMMITTEE – 8 DECEMBER 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

The Audit Committee is asked to note the 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 Audit Committee as noted in the proposed plan. The progress of each audit has been risk assessed and a RAG rating added showing an assessment of progress using the following definitions:

Risk Assessment		Definition
Green		On track or complete
Amber		In progress with minor delay
Red		Not on track (reason to be provided)

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 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): Fieldwork stage
- Commissioned Service Providers (AN06/22): Fieldwork stage

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 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.


Direction Required to Angus Council, NHS Tayside or Both	Direction to:	
		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 Committee & current RAG status	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
2021/22:								
AN01-22	Audit Planning	Agreeing audit universe and preparation of strategic plan.	June 2021 	✓	✓	✓	✓	N/A
AN02-22	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer and attendance at Audit Committee.	Ongoing 	✓	✓			N/A
AN03-22	Annual Internal Audit Report (2020/21)	CIA's annual assurance statement to the IJB and review of governance self-assessment.	June 2021 	✓	✓	✓	✓	N/A
AN04a-22 AN04b-22	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 	✓ ✓	✓ ✓			
AN05-22	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 2024 April 2022 ¹ 	✓	✓			
AN06-22	Commissioned Service	Review the controls established to manage Strategic Risk 11 – Commissioned Service Provider failure:	December 2024	✓	✓			

Ref	Audit	Indicative Scope	Target Committee & current RAG status	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
	Providers	The scope will be to review selected controls to mitigate the risk.	April 2022 ² 					

¹ The scope of this audit has been extended and is now jointly commissioned by Angus IJB, NHS Tayside and P&K IJB. This has impacted on the date for completion.

² Audit delayed due to the need to re-assign the work because of a conflict of interest. In addition, ongoing staffing issues as well as a review of service delivery in the procurement department are impacting on progress.