

REPORT TO: SCRUTINY COMMITTEE – 9 DECEMBER 2020

REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN 2020/21

REPORT BY: SENIOR MANAGER – INTERNAL AUDIT

REPORT NO: 323-2020

1.0 PURPOSE OF REPORT

To submit to Members of the Scrutiny Committee, for information only, the Dundee Integration Joint Board (IJB) 2020/21 Internal Audit Plan.

2.0 RECOMMENDATIONS

2.1. It is recommended that Members of the Committee note the contents of the Dundee IJB 2020/21 Internal Audit Plan below.

3.0 FINANCIAL IMPLICATIONS

None

4.0 MAIN TEXT

4.1. The Integrated Resources Advisory Group guidance states that it is the responsibility of the IJB to establish adequate and proportionate internal audit arrangements for review of the adequacy of the arrangements for risk management, governance and control of the delegated resources. This responsibility includes determining who will provide the internal audit service for the IJB and nominating a Chief Internal Auditor.

4.2. The IJB formally took over operational responsibility of the delegated functions with effect from 1 April 2016. In May 2016, the Dundee IJB approved the arrangements for the provision of internal audit services to the IJB for the period 2016/17 with a partnership approach between Fife, Tayside and Forth Valley Audit and Management Services (FTF) and Dundee City Council's Internal Audit Service. At the same time, the Chief Internal Auditor from FTF was appointed as the Dundee IJB Chief Internal Auditor. Internal audit arrangements have remained unchanged since and continue into 2020/21.

4.3. The IJB's Internal Audit Plan 2019/20 was approved by the Performance and Audit Committee (PAC) at its meeting of the 24 September 2019 (PAC36-2019 refers).

4.4. A progress update in relation to Internal Audit Activity was considered by the IJB at its meeting on 25 August 2020. As part of that report, it was proposed to continue work on the previously agreed audits from 2019/20, with updated scopes agreed with management. This was to enable the internal audit service to work with a realistic and achievable audit plan for delivery during 2020/21. Resources to deliver the annual internal audit report as well as provide reports to, and attend, the Performance and Audit Committee meetings are provided for by FTF and Dundee City Council's Internal Audit Service.

4.5. An extract of the agreed IJB Internal Audit Plan for 2020/21 is provided below:

Ref	Audit	Indicative Scope
D01-20	Audit Planning	Preparation of Annual Internal Audit Plan

D02-20	Audit Management	Liaison with management and attendance at Performance and Audit Committee
D03-20	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment
D04-20	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 and help in implementing an audit follow up process
D05-20	Performance management	Adequacy, accuracy, relevance, reliability, data quality, timeliness and interpretation of reporting against the priorities in the Strategic and Commissioning Plan and core integration indicators. Compliance with DL 2016 (05) - Guidance for Health and Social Care Integration Partnership Performance Reports and preparation for/ implementation of the anticipated new national guidance on the 'Joint Accountability Framework' This work will link to Strategic Risk 10 as well as a number of operational risks
D06-20	Adverse events management	This work will link to Operational risks 30 and 34 Risk of duplication or omission at the interface of NHS and Local Authority Adverse event management processes and systems. Effective sharing of learning from reviews. Clear flow of assurance

5.0 POLICY IMPLICATIONS

This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

6.0 CONSULTATIONS

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

7.0 BACKGROUND PAPERS

None.

Pamela Redpath, Senior Manager – Internal Audit

DATE: 19 November 2020