

**REPORT TO: SCRUTINY COMMITTEE – 28 SEPTEMBER 2022****REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN 2022/23****REPORT BY: ACTING SENIOR MANAGER – INTERNAL AUDIT****REPORT NO: 246-2022****1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee, for information only, the Dundee Integration Joint Board (IJB) 2022/23 Internal Audit Plan.

**2.0 RECOMMENDATIONS**

It is recommended that Members of the Committee note the contents of the Dundee IJB 2022/23 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 2022/23.
- 4.3. Resources to deliver the plan will be provided by NHS Tayside and Dundee City Council Internal Audit services. Overall 40 days have been allocated in the 2022/23 Internal Audit Plan. Internal Audit would highlight that the plan is predicated on the basis that operational controls over services are maintained and assured through the partners. An Internal Audit Joint Working Protocol has been agreed, as has a Protocol for sharing Internal Audit outputs, and relevant audits will be shared under the Output Sharing Protocol which will provide additional assurance to the IJB.
- 4.4. The IJB's Internal Audit Plan 2022/23 was approved by the Performance and Audit Committee (PAC) at its meeting of the 20 July 2022 (PAC15-2022 refers). An extract of the agreed IJB Internal Audit Plan for 2022/23 is provided below:

<b>Ref</b>	<b>Audit</b>	<b>Indicative Scope</b>	<b>Days</b>	<b>Target Audit Committee</b>
<b>D01-23</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	3	July 2022

<b>D02-23</b>	Audit Management	Liaison with management and attendance at Audit Committee	5	N/A
<b>D03-23</b>	Annual Internal Audit Report (2021/22)	CIA's annual assurance statement to the IJB and review of governance self-assessment	7	June 2022 (IJB)
<b>D04-23</b>	Governance & Assurance	Ongoing advice in relation to governance and assurance arrangements to support the response to the Dundee Drugs Commission	2	N/A- Year-end report
<b>D05-23</b>	Workforce	Related risk: Staff Resource  Scope: coherent, co-ordinated, adequate and effective approach to managing significant workforce risks. Strategic & operational responses across the totality of the workforce, including contracted services and 3rd sector	15	February 2023
<b>D06-23</b>	Operational planning	Related risk: All  Planning and monitoring implementation of actions to deliver strategic priorities, including those arising from remobilisation and service plans	8	February 2023

## 5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 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.

**David Vernon, Acting Senior Manager – Internal Audit**

**DATE: 15 September 2022**