



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 31 JANUARY 2024

**REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN
PROGRESS REPORT**

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC1-2024

1.0 PURPOSE OF REPORT

1.1 This paper provides the Performance and Audit Committee (PAC) with an update on progress against the one remaining review from the 2022/23 Internal Audit Plan as well as work relating to 2023/24. This report also includes internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs are considered relevant for assurance purposes to Dundee IJB.

2.0 RECOMMENDATIONS

It is recommended that the Performance & Audit Committee (PAC):

2.1 Notes the completion of the outstanding internal audit review from 2022/23 and progress against the 2023/24 internal audit plan.

3.0 FINANCIAL IMPLICATIONS




3.1 None.

4.0 MAIN TEXT

4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the Audit Committee (the PAC in the case of Dundee City IJB) on activity and performance relative to the approved annual plan. We have previously set out that audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.

4.2 The one remaining review (D06/23 Operational Planning) has now been finalised and is presented for consideration by the PAC on this agenda. The PAC approved the 2023/24 Internal Audit Plan at the September 2023 meeting and progress is set out in Appendix 1. All audit reviews for the year are now in progress.

4.3 Working with our partners in Dundee City Council, we are committed to ensuring that internal audit assignments are reported to the target PAC. The progress of each audit has been risk assessed and a RAG rating added showing an assessment 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)

4.4 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1. Resources to deliver these audits are provided by NHS Tayside and Dundee City Council Internal Audit Services.

4.5 In order that all parts of the system receive appropriate information on the adequacy and effectiveness of internal control within their purview, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective Audit and Risk Committees. This protocol covers the need to share internal audit outputs beyond the organisation that commissioned the work, in particular, where the outputs are considered relevant for assurance purposes. There are no finalised reports considered relevant at this time.

5.0 POLICY IMPLICATIONS

5.1 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 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it is a status update and does not require any policy or financial decisions at this time.

7.0 CONSULTATIONS





7.1 The Chief Finance Officer, Regional Audit Manager, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.




8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

Date: 04/01/2024

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work Progress in	Draft Report	Completed	Grade
Outstanding								
D06-23	Operational planning	Related risk: All Planning and monitoring implementation of actions to deliver strategic priorities, including those arising from remobilisation and service plans.	Complete  See separate agenda item	✓	✓	✓	✓	Reasonable Assurance
2023/24								
D01-24	Audit Planning	Audit Risk Assessment & Operational Planning.	Complete 	✓	✓	✓	✓	N/A
D02-24	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer, preparation of papers and attendance at PAC.	Ongoing/ May 2024 	✓	✓			
D03-24	Annual Internal Audit Report (2022/23)	CIA annual assurance statement to the IJB and fieldwork to support this.	June 2023 (IJB) 	✓	✓	✓	✓	N/A

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work Progress in	Draft Report	Completed	Grade
D04-24	Governance & Assurance	*Additional work supporting improvements in AFU/GAP has been completed by Internal Audit. The Pentana system now requires to be updated by management to populate the new reporting.	September 2023 May 2024* 	✓	✓	✓		
D05-24	Internal Control Evaluation	Holistic assessment of the internal control environment in preparation for production of 2023/24 Annual Internal Audit Report. Follow-up of previous agreed governance actions including Internal Audit recommendations.	May 2024 	✓	✓			
D06-24	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. *This review is being undertaken by the Dundee City Council Internal Auditors. The latest progress report to DCC Scrutiny Committee highlighted that staffing availability has impacted on the pace of delivery.	February 2024 May 2024* 	✓				