



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 13 FEBRUARY 2018**

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

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: PAC12-2018**

**1.0 PURPOSE OF REPORT**

The purpose of this report is to provide the Performance and Audit Committee with a progress update in relation to the current Internal Audit Plan.

**2.0 RECOMMENDATIONS**

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

2.1 Notes the progress of the current Internal Audit Plan as outlined in this report.

**3.0 FINANCIAL IMPLICATIONS**

None.

**4.0 MAIN TEXT**

4.1 Dundee Integration Joint Board's current Internal Audit Plan incorporates outstanding reviews from the 2016/17 plan as approved by the Performance and Audit Committee (PAC) at its meeting held on the 17 January 2017 (PAC2-2017) and the planned internal audit activity as part of the 2017/18 Internal Audit Plan as approved by the PAC at its meeting of the 28 November 2017 (PAC37-2017).

4.2 In relation to the remaining items from the 2016/17 Audit plan, the Clinical, Care and Professional Governance review (D07-17) is presented for consideration as item 12 on this PAC meeting agenda. The Workforce review (D06-17) will be presented at the March PAC meeting thereby concluding the 2016/17 audit reviews.

4.3 In relation to the substantive reviews as part of the 2017/18 plan, Risk Management and Transformation and Redesign, the Risk Management review is underway with the planning and scoping of the Transformation and Redesign also in progress. The findings of these are scheduled to be presented to the March PAC meeting.

4.2 As per Audit Scotland's recommendation and subsequent agreed action following the Dundee IJB External Audit Annual Report 2016/17, presented to the September 2017 Performance and Audit Committee (PAC21-2017), progress of the Internal Audit Plan is now a standing item on Performance and Audit Committee agendas.

**5.0 POLICY IMPLICATIONS**

This report has been screened for any policy implications in respect of Equality Impact Assessment. There are no major issues.

## **6.0 RISK ASSESSMENT**

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

## **7.0 CONSULTATIONS**

The Chief Officer, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.

## **8.0 BACKGROUND PAPERS**

None.

Dave Berry  
**Chief Finance Officer**

**Date:** 22 January 2018

Appendix 1

	<b>Audit</b>	<b>Indicative Scope</b>	<b>Target Audit Committee</b>	<b>Planning Commenced</b>	<b>Work in Progress</b>	<b>Draft Issued</b>	<b>Completed</b>	<b>Grade</b>
<b>D01-18</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	August 2017	Complete	Complete	Complete	Complete	N/A
<b>D02-18</b>	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	Ongoing				
<b>D03-18</b>	Annual Internal Audit Report	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment	June 2018	Complete	Complete	Complete	Complete	N/A
<b>D04-18</b>	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurance mechanisms for key controls	March 2018	Complete	In progress			
<b>D05-18</b>	Transformation & Service Redesign	Addresses Corporate Risks - 2/9/10: Review of system for prioritisation of service redesign options, financial impact and link to savings plans, stakeholder engagement and project management	March 2018	In progress				

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<b>D01-17</b>	Audit Planning	Agreeing audit universe and preparation of audit plan and mapping of Governance and Assurance arrangements within the IJB		Complete	Complete	Complete	Complete	N/A
<b>D02-17</b>	Audit Management	Liaison with managers and Directors and attendance at Performance and Audit Committee		Complete	Complete	Complete	Complete	N/A
<b>D03-17</b>	Annual Internal Audit Report	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment		Complete	Complete	Complete	Complete	N/A
<b>D04-17</b>	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process		Complete	Complete	Complete	Complete	N/A
<b>D05-17</b>	Due Diligence	Review/validation of IJB post-implementation review		No longer relevant – no added value				
<b>D06-17</b>	Workforce	Review of arrangements established to control and mitigate Risk 3 from the high level risk register – staff resource to develop sufficient integrated arrangements  To include a review of corporate support functions		Complete	Complete	Complete	In progress	
<b>D07-17</b>	Clinical, Care & Professional Governance	Review of arrangements established to control and mitigate Risk 8 from the high level risk register – Clinical, Care & Professional Governance		Complete	Complete	Complete	Complete	B