



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 27 MARCH 2018
**REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN
PROGRESS REPORT**
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC22-2018

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 Workforce review (D06-17) is presented at this PAC meeting (as agenda item 15) 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 May 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: 5 March 2018

Appendix 1

	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-18	Audit Planning	Agreeing audit universe and preparation of strategic plan	August 2017	Complete	Complete	Complete	Complete	N/A
D02-18	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	Ongoing				
D03-18	Annual Internal Audit Report	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment	June 2017	Complete	Complete	Complete	Complete	N/A
D04-18	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurance mechanisms for key controls	May 2018	Complete	In progress			
D05-18	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	May 2018	In progress				

	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-17	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
D02-17	Audit Management	Liaison with managers and Directors and attendance at Performance and Audit Committee		Complete	Complete	Complete	Complete	N/A
D03-17	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
D04-17	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
D05-17	Due Diligence	Review/validation of IJB post-implementation review		No longer relevant – no added value				
D06-17	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	March 2018	Complete	Complete	Complete	Complete	C
D07-17	Clinical, Care & Professional Governance	Review of arrangements established to control and mitigate Risk 8 from the high level risk register – Clinical, Care & Professional Governance	February 2018	Complete	Complete	Complete	Complete	B