



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 28 MAY 2019**  
**REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT**  
**REPORT BY: CHIEF FINANCE OFFICER**  
**REPORT NO: PAC22-2019**

**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 and Audit Committee (PAC):

2.1 Notes the continuing delivery of the 2018/19 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 2018/19 was approved by the PAC at its meeting of the 31 July 2018 (Article XII of the minute of the meeting refers). Work related to the 2018/19 Internal Audit Plan is ongoing and is included in the progress reported below.

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 (Article IV of the minute of the meeting held on 12 September 2017 refers), 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:** 17 May 2019

2018/19								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-19	Audit Planning	Agreeing audit universe and preparation of strategic plan	July 2018	Complete	Complete	Complete	Complete	N/A
D02-19	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing	Ongoing				
D03-19	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	July 2018	Complete	Complete	Complete	Complete	N/A
D04-19	Information Governance	Review of IT/ data processes supporting the delivery of the IJB's strategic plan through seamless cross system working	July 2019	Complete	Ongoing			
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register	July 2019	Complete	Ongoing			
D06-19	Governance & Assurance	Governance mapping exercise: Assess the extent to which the IJB's structures support the delivery of strategic objectives Includes review of controls to address Risk 7	September 2019	Complete	Ongoing			

