



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 23 NOVEMBER 2022**

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

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: PAC29-2022**

**1.0 PURPOSE OF REPORT**

1.1 This paper provides the Performance and Audit Committee (PAC) with an update on the substantive completion of the previous years' internal audit plans as well as progress against the 2022/23 plan. 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 continuing delivery of the audit plans and related reviews as outlined in this report.




**3.0 FINANCIAL IMPLICATIONS**

3.1 None.

**4.0 MAIN TEXT**

4.1 The PAC approved the Integration Joint Board's 2022/23 Annual Internal Audit Plan at its meeting on 20 July 2022. The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor (CIA) 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 Acknowledging the slippage in the delivery of the audit plan, and working with our partners in Dundee City Council, we are committed to ensuring that internal audit assignments are reported to the target Performance & Audit Committee. Draft reports have now been issued for all outstanding audits. Discussions have also taken place between NHS and Council internal audit colleagues as well as IJB Chief Finance Officer to plan for the remainder of 2022/23 internal audit assignments. Following a suggestion at the September 2021 PAC (Article VIII of the minute of meeting of this Committee of 29th September 2021 refers) the progress of each audit has been risk assessed and a RAG rating added showing an assessment of progress using the following definitions:

Risk Assessment		Definition
Green		<b>On track or complete</b>
Amber		<b>In progress with minor delay</b>
Red		<b>Not on track (reason to be provided)</b>

4.3 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1.

4.4 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 committees which 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. No reports are 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 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:** 10/11/2022

Outstanding								
Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
D06-21	Audit Follow Up/ Governance Action plan	Joint exercise between Internal Audit and management to review & update and consolidate actions arising from all sources of previous recommendations as well as reprioritising using a RAG status.	September 2024 February 2023* 	✓	✓	✓		
D05-22	Viability of External Providers	Review the controls established to manage Strategic Risk HSCP00d1. A review of the IJB's approach to continually assess the viability of its contracted social care providers as essential partners in delivering health and social care services and the priorities set out in the IJB's Strategic and Commissioning Plan. The review will consider the steps taken to engage with providers around the IJB's strategic direction and how the IJB provides ongoing support to them, including the process invoked should there be concerns over financial or operational sustainability.	November 2024 February 2023**	✓	✓	✓	✓	Reduced Assurance (Note: this is a Dundee City Council category, equivalent to 'Moderate')

\*: Additional work was performed to ensure the audit adds value and the Governance Action Plan is complete with no duplication. Fieldwork is now complete and a draft report has been issued. We will present the finalised audit report to the next PAC meeting alongside a detailed Audit Follow Up position on all previous Internal Audit recommendations.

\*\* : Whilst a draft report has been issued, further discussions are needed to fully agree the content and actions for the report

2022/23:								
Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
D01-23	Audit Planning	Agreeing audit universe and preparation of strategic plan	Complete 	✓	✓	✓	✓	N/A
D02-23	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing 	✓	✓			
D03-23	Annual Internal Audit Report (2021/22)	CIA's annual assurance statement to the IJB and review of governance self-assessment	Complete 	✓	✓	✓	✓	N/A
D04-23	Governance & Assurance	Ongoing advice in relation to governance and assurance arrangements to support the response to the Dundee Drugs Commission	Ongoing 	✓				
D05-23	Workforce	Related risk: Staff Resource	May 2023 	✓				

2022/23:								
Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
		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						
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	May 2023 					

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