

REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 2 FEBRUARY 2022

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

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC3-2022

1.0 PURPOSE OF REPORT

1.1 This Paper provides the Performance and Audit Committee with an update on the ongoing work from the 2021/22 plan and the one remaining review from the 2020/21 plan.

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, including Appendix 1.




3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 The PAC approved the Integration Joint Board's 2021/22 Annual Internal Audit Plan at its meeting of the 26 May 2021 (Article XI of the minute of the meeting refers).

4.2 Audit work is planned so as to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts. In order to ensure a timely flow of assurance and provide audit work sufficient to allow the Chief Internal Auditor to provide his opinion on the adequacy and effectiveness of internal controls at year-end, we are committed to ensuring that internal audit assignments are reported to the target PAC as noted in the proposed plan. 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		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.

5.0 POLICY IMPLICATIONS

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

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 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: 01/11/21

2020/21 outstanding								
Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D06-21	Audit Follow Up	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 2021 March 2022* 	✓	✓			

*: Additional work to be performed to ensure the audit adds value and the Governance Action Plan is complete with no duplication

2021/22:								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-22	Audit Planning	Agreeing audit universe and preparation of strategic plan	May 2021 	✓	✓	✓	✓	N/A
D02-22	Audit Management	Liaison with management and attendance at Audit Committee	Ongoing 	✓	✓			N/A
D03-22	Annual Internal Audit Report (2020/21)	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment	June 2021 	✓	✓	✓	✓	N/A
D04-22	Governance & Assurance	Ongoing, independent review and advice of the Integration Scheme update and provide formal assurance on the final product.	N/A- Year end report 	✓	✓			
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.	September 2022** 	✓				

2021/22:								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
		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.						
D06-22	Category 1 responders	Review the necessary arrangements in place to meet the requirements of the Act as well as alignment and coordination with partners	May 2022*** 	✓	✓			

** This audit is being delivered by Dundee City Council Internal Audit department. Initial planning discussions have now been held but resources and other priorities have delayed the commencement of audit fieldwork.

*** This audit is being delivered by FTF. Delivery of internal audit work has been impacted by the long term absence of a staff member due to illness. To mitigate the risk to delivery of sufficient work by year end, the Tayside team has been supplemented by a staff member based in another FTF Client Health Board.

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