



REPORT TO: PERFORMANCE & AUDIT COMMITTEE - 24 NOVEMBER 2020

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

REPORT BY: CHIEF FINANCE OFFICER

REPORT NO: PAC35-2020

1.0 PURPOSE OF REPORT

1.1 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 continuing delivery of the audit plan and related reviews as outlined in this report.

3.0 FINANCIAL IMPLICATIONS

3.1 None.

4.0 MAIN TEXT

4.1 As approved under the essential business procedure and formally noted by Dundee IJB at its meeting of the 25th August 2020 (Article V of the minute of meeting and report PAC15-2020 refers), during 2020/21, Internal Audit Activity will focus on the previously agreed audits with updated scopes agreed with management.

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 meeting and report PAC21-2017 refers), progress of the Internal Audit Plan is now a standing item on Performance and Audit Committee agendas.

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

- Finance (D05/19): Draft report issued for comment
- Performance management (D05/20): Fieldwork commenced
- Adverse events management (D06/20): Planning commenced

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 Finance Officer, Regional Audit Manager and the Clerk were consulted in the preparation of this report.

8.0 BACKGROUND PAPERS

8.1 None.

Dave Berry
Chief Finance Officer

Date: 29 October 2020

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	N/A	Complete	Complete	Complete	Complete	N/A
D02-19	Audit Management	Liaison with management and attendance at Audit Committee	N/A	Complete				
D03-19	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	N/A	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	September 2020	Complete	Complete	Complete	Complete	D
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register	November 2020	Complete	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 2020	Complete	Complete	Complete	Complete	Limited Assurance

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D01-20	Audit Planning	Preparation of Annual Internal Audit Plan	September 2019	Complete	Complete	Complete	Complete	N/A
D02-20 & D02-21	Audit Management	Liaison with management and attendance at Performance and Audit Committee	N/A	Ongoing				
D03-20 & D03-21	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2019 August 2020	Complete	Complete	Complete	Complete	N/A
D04-20	Governance & Assurance	Ongoing support and advice on further development of governance and assurance structures, including issues identified as part of the annual report process and the self assessment against the MSG report and help in implementing an audit follow up process	N/A	Ongoing				
D05-20	Performance management	Adequacy, accuracy, relevance, reliability, data quality, timeliness and interpretation of reporting against the priorities in the Strategic and Commissioning Plan and core integration indicators. Compliance with DL 2016 (05) - Guidance for Health and Social Care Integration Partnership Performance Reports and preparation for/ implementation of the anticipated new national guidance on the 'Joint Accountability Framework'	February 2021	Complete	Ongoing			

		This work will link to Strategic Risk 10 as well as a number of operational risks						
D06-20	Adverse events management	<p>This work will link to Operational risks 30 and 34</p> <p>Risk of duplication or omission at the interface of NHS and Local Authority Adverse event management processes and systems. Effective sharing of learning from reviews. Clear flow of assurance</p>	March 2021	Ongoing				

