



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 31 JULY 2018**

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

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: PAC37-2018**

**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 and Appendix 1 attached.

**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 2017/18 as approved by the PAC at its meeting of the 28 November 2017 (PAC37-2017 – Dundee Integration Joint Board Internal Audit Plan 2017-18).
- 4.2 In relation to the substantive reviews as part of the 2017/18 plan, Risk Management and Transformation and Redesign, a draft report has been issued for the Risk Management review and a scope agreed for the Transformation and Redesign work with fieldwork now in progress. The findings of the Risk Management review is scheduled to be presented to the September PAC meeting with the Transformation and Redesign audit outcome due to be presented to the November PAC meeting. Work in relation to the 2018/19 Internal Audit Plan has also commenced with the plan outlined as item 12 on this meeting agenda.
- 4.3 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 – Audit Scotland Annual Report & Integration Joint Board Annual Accounts 2016-17), 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:** 6 July 2018

Appendix 1

<b>2017/18 Plan</b>	<b>Audit</b>	<b>Indicative Scope</b>	<b>Target PAC</b>	<b>Planning Commenced</b>	<b>Work in Progress</b>	<b>Draft Issued</b>	<b>Completed</b>	<b>Grade</b>
<b>D01-18</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	August 2017	Complete	Complete	Complete	Complete	N/A
<b>D02-18</b>	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	Complete				N/A
<b>D03-18</b>	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
<b>D04-18</b>	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurance mechanisms for key controls	September 2018	Complete	Complete	Complete		
<b>D05-18</b>	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	November 2018	Complete	In Progress			

<b>2018/19</b>	<b>Audit</b>	<b>Indicative Scope</b>	<b>Target PAC</b>	<b>Planning Commenced</b>	<b>Work in Progress</b>	<b>Draft Issued</b>	<b>Completed</b>	<b>Grade</b>
<b>D01-19</b>	Audit Planning	Agreeing audit universe and preparation of strategic plan	July 2018	Complete	Complete	Complete	Complete	N/A
<b>D02-19</b>	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing					
<b>D03-19</b>	Annual Internal Audit report 2017/18	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment	July 2018	Complete	Complete	Complete	Complete	N/A

