



**REPORT TO:** PERFORMANCE AND AUDIT COMMITTEE- 26 NOVEMBER 2019  
**REPORT ON:** DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN  
PROGRESS REPORT  
**REPORT BY:** CHIEF FINANCE OFFICER  
**REPORT NO:** PAC43-2019

**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 progress in delivery of the 2018/19 internal audit plan as well as the anticipated position in relation to the 2019/20 plan as outlined in Appendix 1 to this report.

**3.0 FINANCIAL IMPLICATIONS**

None.

**4.0 MAIN TEXT**

- 4.1 Dundee Integration Joint Board's Internal Audit Plan 2019/20 was approved by the PAC at its meeting of the 24 September 2019 (PAC36-2019 - Item XIV of the minute refers). Work related to completion of the 2018/19 Internal Audit Plan is ongoing and is also included in the progress reported below. Members of the PAC will note that work to progress the substantive audit reviews for 2019/20 has not yet commenced. It is the view of the Chief Finance Officer that the slippage in completion of the 2018/19 internal audit plan and in commencing the 2019/20 plan will not adversely affect the level of assurance the Integration Joint Board will receive at the financial year end in relation to its governance arrangements.
- 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 (PAC21-2017 - Item IV of the minute 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:** 15 November 2019

2018/19 Internal Audit Plan								
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	Complete				
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	February 2020	Complete	Complete	Complete	No	N/A
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register	February 2020	Complete	Ongoing	No	No	N/A
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	February 2020	Complete	Ongoing	No	No	N/A

2019/20								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-20	Audit Planning	Preparation of Annual Internal Audit Plan	September 2019	Complete	Complete	Complete	Complete	N/A
D02-20	Audit Management	Liaison with management and attendance at Performance and Audit Committee	N/A	Ongoing				N/A
D03-20	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	June 2019	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				N/A
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  This work will link to Strategic Risk 10 as well as a number of operational risks	March 2020	No	No	No	No	N/A
D06-20	Adverse events management	Implementation of Duty of Candour for Council employees  This work will link to Operational risks 30 and 34	March 2020	No	No	No	No	N/A