



REPORT TO: PERFORMANCE AND AUDIT COMMITTEE – 12 FEBRUARY 2019
REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN PROGRESS REPORT
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC5-2019

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 substantial completion of the 2017/18 Internal Audit Plan, with the one remaining review at draft report stage, as well as the continuing delivery of the 2018/19 plan as outlined in this report.

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 plan as approved by the Performance and Audit Committee (PAC) at its meeting held on the 28 November 2017 (Article VII of the minute refers) and the planned internal audit activity as part of the 2018/19 Internal Audit Plan as approved by the PAC at its meeting of the 31 July 2018 (Article XII of the minute refers).

4.2 In relation to the substantive reviews as part of the 2017/18 plan, the Transformation and Redesign review has been issued as a draft report. Work related to the 2018/19 Internal Audit Plan is ongoing and is included in the progress reported below.

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 (Article 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: 4 February 2019

Appendix 1

2017/18								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-18	Audit Planning	Agreeing audit universe and preparation of strategic plan	August 2017	Complete	Complete	Complete	Complete	N/A
D02-18	Audit Management	Liaison with managers and Directors and attendance at Audit Committee	Ongoing	Complete				N/A
D03-18	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
D04-18	Risk Management	Review of systems of risk management, assessment of risk maturity and consideration of assurance mechanisms for key controls	July 2018	Complete	Complete	Complete	Complete	N/A
D05-18	Transformation and 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	February 2019	Complete	Complete	Complete	Complete	D

2018/19								
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	Ongoing				
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	July 2019					
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1 and 2 from the high level risk register	July 2019					
D06-19	Governance and 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	May 2019	Complete	Ongoing			