



REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 25 SEPTEMBER 2018
REPORT ON: DUNDEE INTEGRATION JOINT BOARD INTERNAL AUDIT PLAN
PROGRESS REPORT
REPORT BY: CHIEF FINANCE OFFICER
REPORT NO: PAC56-2018

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.

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 (Article VII of the minute of the meeting refers - PAC37-2017) and new reviews for 2018/19 in relation to risks around the financial environment within which the IJB operates, governance assurance and information governance as agreed at the PAC meeting of 31st July 2018 (Article XII of the minute of the meeting refers - PAC48-2018)

4.2 In relation to the substantive reviews as part of the 2017/18 plan, the final Risk Management Review report is considered as item 9 on this agenda. The Transformation and Redesign review is in progress with fieldwork nearing completion. The findings of the Transformation and Redesign review is scheduled to be presented to the PAC to be held on 27th November 2018. Projected dates for the submission of the new 2018/19 reviews are set out in Appendix 1 to this report.

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 of the meeting refers - PAC21-2017), 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: 3rd September 2018

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 & 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	July 2018	Complete	In Progress			

2018/19								
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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	January 2019					
D05-19	Finance	Review of arrangements established to control and mitigate Risks 1&2 from the high level risk register	March 2019					
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	November 2018	In Progress				