



**REPORT TO: PERFORMANCE & AUDIT COMMITTEE – 24 NOVEMBER 2021**

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

**REPORT BY: CHIEF FINANCE OFFICER**

**REPORT NO: PAC27-2021**

**1.0 PURPOSE OF REPORT**

1.1 The purpose of this report is to provide the Performance and Audit Committee with an update in relation to progress on the completion of the 2020/21 Internal Audit plan as well as work ongoing relating to the 2021/22 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 Appendix 1.

**3.0 FINANCIAL IMPLICATIONS**

3.1 None.

**4.0 MAIN TEXT**

4.1 The Performance and Audit Committee approved the Integration Joint Board's 2021/22 Annual Internal Audit Plan at its meeting of the 26 May 2021 (Article XI of the minute of the meeting refers).

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 of this Committee of 12th September 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.

- Performance management (D05/21): Now issued in final. See separate agenda item
- Audit Follow up (D06/21): Draft issued
- Viability of External Providers (D05/22): 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:** 10/11/21

2020/21								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-21	Audit Planning	Preparation of Annual Internal Audit Plan	September 2020	Complete	Complete	Complete	Complete	N/A
D02-20 & D02-21	Audit Management	Liaison with management and attendance at Performance and Audit Committee	N/A	Complete				N/A
D03-20 & D03-21	Annual Internal Audit Report	CIA's annual assurance statement to the IJB and review of governance self-assessment	August 2020	Complete	Complete	Complete	Complete	N/A
D04-21	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	Complete				N/A
D05-21	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'. This work will link to Strategic Risk 10 as well as a number of operational risks	September 2021	Complete	Complete	Complete	Complete	Reasonable Assurance
D06-21	Audit Follow Up	Joint exercise between Internal Audit and management to review & update and consolidate actions arising from all sources of previous recommendations as well as reprioritising using a RAG status.	September 2021	Complete	Complete	Complete		

2021/22:								
Ref	Audit	Indicative Scope	Target Audit Committee	Planning Commenced	Work in Progress	Draft Issued	Completed	Grade
D01-22	Audit Planning	Agreeing audit universe and preparation of strategic plan	May 2021	Complete	Complete	Complete	Completed	N/A
D02-22	Audit Management	Liaison with management and attendance at Audit Committee	N/A	Ongoing				N/A
D03-22	Annual Internal Audit Report (2020/21)	Chief Internal Auditor's annual assurance statement to the IJB and review of governance self-assessment	June 2021 (IJB)	Complete	Complete	Complete	Complete	N/A
D04-22	Governance & Assurance	Ongoing, independent review and advice of the Integration Scheme update and provide formal assurance on the final product.	N/A- Year end report	Ongoing				
D05-22	Viability of External Providers	<p>Review the controls established to manage Strategic Risk HSCP00d1.</p> <p>A review of the IJB's approach to continually assess the viability of its contracted social care providers as essential partners in delivering health and social care services and the priorities set out in the IJB's Strategic and Commissioning Plan.</p> <p>The review will consider the steps taken to engage with providers around the IJB's strategic direction and how the IJB provides ongoing support to them, including the process invoked should there be concerns over financial or operational sustainability.</p>	November 2021	Ongoing				
D06-22	Category 1 responders	Review the necessary arrangements in place to meet the requirements of the Act as well as alignment and coordination with partners	February 2022	Ongoing				