



**REPORT TO:** PERFORMANCE & AUDIT COMMITTEE – 20 NOVEMBER 2024

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

**REPORT BY:** ACTING CHIEF FINANCE OFFICER

**REPORT NO:** PAC41-2024

## **1.0 PURPOSE OF REPORT**

- 1.1 This paper provides the Performance and Audit Committee (PAC) with an update on the 2023/24 Internal Audit Plan and progress of the 2024/25 internal audit plan. This report also includes internal audit reports that were commissioned by the partner Audit and Risk Committees, where the outputs are considered relevant for assurance purposes to Dundee IJB.

## **2.0 RECOMMENDATIONS**

It is recommended that the PAC:




- 2.1 Notes the progress on the 2023/24 internal audit plan and work undertaken on the 2024/25 plan.

## **3.0 FINANCIAL IMPLICATIONS**

- 3.1 None.

## **4.0 MAIN TEXT**

- 4.1 The Public Sector Internal Audit Standards (PSIAS) require that the Chief Internal Auditor reports periodically to the PAC on activity and performance relative to the approved annual plan. We have previously set out that audit work is planned to allow the Chief Internal Auditor to provide the necessary assurances prior to the signing of the accounts.
- 4.2 The PAC approved the 2023/24 Internal Audit Plan at the September 2023 meeting and progress is set out in Appendix 1.
- 4.3 The PAC approved the 2024/25 Internal Audit Plan at the September 2024 meeting. Internal audit work undertaken in 2024/25 is also set out in Appendix 1.
- 4.4 Working with our partners in Dundee City Council, we are committed to ensuring that internal audit assignments are reported to the target PAC. The progress of each audit has been risk assessed and a RAG rating added showing an assessment using the following definitions:

Risk Assessment		Definition
Green		On track or complete
Amber		In progress with minor delay
Red		Not on track (reason to be provided)

4.5 An update on the progress of all the IJB's Internal Audits is shown in Appendix 1. Resources to deliver these audits are provided by NHS Tayside and Dundee City Council Internal Audit Services.

4.6 In order that all parts of the system receive appropriate information on the adequacy and effectiveness of internal controls relevant to them, including controls operated by other bodies which impact on their control environment, an output sharing protocol was developed and approved by all partners' respective Audit and Risk Committees. This protocol covers the need to share internal audit outputs beyond the organisation that commissioned the work, in particular where the outputs are considered relevant for assurance purposes. The following reports are considered relevant and are summarised here for information. It should be noted that the respective Audit and Risk/ Scrutiny Committees of the commissioning bodies are responsible for scrutiny of implementation of actions.

4.7 An External Quality Assessment of FTF Internal Audit will be completed in November / December 2024.

**NHS Tayside reports:**

No applicable reports currently.

**Dundee City Council reports:**

No applicable reports currently.

## 5.0 POLICY IMPLICATIONS

5.1 This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

## 6.0 RISK ASSESSMENT

6.1 This report has not been subject to a risk assessment as it is a status update and does not require any policy or financial decisions at this time.

## 7.0 CONSULTATIONS

7.1 The Acting Chief Finance Officer, Regional Audit Manager, Chief Internal Auditor and the Clerk were consulted in the preparation of this report.




## **8.0 BACKGROUND PAPERS**




8.1 None.






Christine Jones  
Acting Chief Finance Officer

**Date:** 8 November 2024

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Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
<b>2023/24</b>								
<b>D01-24</b>	Audit Planning	Audit Risk Assessment & Operational Planning.	Complete 	✓	✓	✓	✓	<b>N/A</b>
<b>D02-24</b>	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer, preparation of papers and attendance at PAC.	Ongoing/ May 2024 	✓	✓	✓	✓	<b>N/A</b>
<b>D03-24</b>	Annual Internal Audit Report (2022/23)	CIA annual assurance statement to the IJB and fieldwork to support this.	June 2023 (IJB) 	✓	✓	✓	✓	<b>N/A</b>
<b>D04-24</b>	Governance & Assurance	All actions have now been added to the Ideagen performance management system following completion of the mapping exercise by Internal Audit. Officers across the Partnership have now updated each of the actions uploaded to Ideagen; a full overview of progress across all actions on the Governance Action Plan is on the agenda at the November 2024 PAC meeting.	<del>September 2023</del> May 2024 <del>September 2024</del> November 2024	✓	✓	✓	✓	<b>N/A</b>

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work Progress	Draft Report	Completed	Grade
								
D05-24	Internal Control Evaluation	Holistic assessment of the internal control environment in preparation for production of 2023/24 Annual Internal Audit Report.  Follow-up of previous agreed governance actions including Internal Audit recommendations.  Incorporated into the Annual Internal Audit report 2023/24 and reported to the June 2024 IJB meeting	Dundee IJB meeting June 2024  	✓	✓	✓	✓	N/A
D06-24	Workforce	Related risk: Staff Resource  Scope: coherent, co-ordinated, adequate and effective approach to managing significant workforce risks. Strategic & operational responses across the totality of the workforce, including contracted services and 3rd sector.  The initial scope of the audit was adjusted to reflect the updated description and mitigations for the relevant risk, resulting in a delay in starting the audit fieldwork. Audit fieldwork has been completed and a closure meetings was held on 10 October 2024.Draft report to be issued to management week beginning 11 November 2024.	February 2024  <del>September 2024</del>  November 2024  TBC  	✓	✓			
<b>2024/25</b>								
D01-25	Audit Planning	Audit Risk Assessment & Operational Planning.	Complete	✓	✓	✓	✓	N/A

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
								
<b>D02-25</b>	Audit Management	Liaison with management, Pre-Audit Committee liaison with Chief Finance Officer, preparation of papers and attendance at PAC.	Ongoing/ May 2025 	✓	✓			
<b>D03-25</b>	Internal Control Evaluation	Holistic assessment of the internal control environment in preparation for production of the 2024/25 Annual Report.  Follow up of previously agreed governance actions including Internal Audit recommendations.	May 2025 	✓				
<b>D04-25</b>	Annual Report 2024/25	Chief Internal Auditor's annual assurance statement to the IJB with fieldwork to support this.	September 2025 (IJB meeting June 2025) 	✓				
<b>D05-25</b>	Lead Partner Services	Lead Partner Governance and Assurance arrangements	May 2025 	✓				

Ref	Audit	Indicative Scope	Target Audit Committee & current RAG status	Planning Commenced	Work in Progress	Draft Report	Completed	Grade
		Scope to review status of information sharing related to finance / financial outlook / risks / clinical and care governance / activity and strategic planning (Scope still to be finalised)						